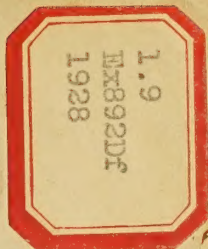


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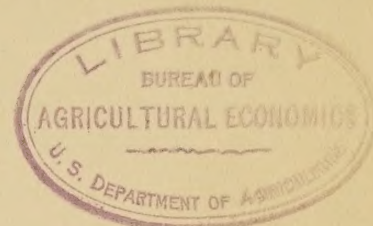


UNITED STATES DEPARTMENT OF AGRICULTURE
Extension Service C. W. Warburton, Director,
Office of Cooperative Extension Work, C. B. Smith, Chief,
Washington, D. C.

DIGEST OF THE ANNUAL REPORTS OF FARM-MANAGEMENT EXTENSION WORK, 1928

(A report giving the leading activities or projects under way,
the methods of work, and the results for each of the 30 States
conducting organized work during the year)

(Sent out with Memorandum No. 128)



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Arkansas

December 1, 1927, to June 30, 1928,
A. D. McNair,
and
September 24 to November 30, 1928,
E. P. Dargan.

Projects: 1. Farm-organization surveys.
2. Extension program development.

Methods: The farm-management work of the State extension service, which has been conducted as a part-time project, was discontinued June 30, 1928. On September 24 a new specialist was appointed to cooperate in the further development of programs and plans for extension work in the State by furnishing statistical data regarding the production and distribution of farm commodities, to

study and analyze statistical reports of extension work, and to make such study available to extension supervisors and county extension agents in order to further strengthen the work in the counties. This statistical compilation and analysis was requested for 16 counties, four in each district, for the purpose of preparing a long-time program in the several counties.

Results:

Project 1. The farm-management surveys have been continued, and meetings have been held in the counties where the surveys were made to present the results to the farmers in the immediate section. Survey studies in Miller, Hempstead, and Nevada Counties were brought up to date by getting information for the crop year 1927. This information was presented in the local meetings and will be issued in printed or mimeographed form for the use of the county agents. Three extension service circulars, Nos. 93, 94, and 173, dealing with farm management are now available.

Project 2. Since starting the work in September, the new specialist has devoted his time to gathering and checking statistical data on agricultural production, marketing, and consumption within the respective counties of the State and making this information available to county agents. Statistical data have been prepared, showing the seasonal movements of crops, market demands, and such other information as may be needed to assist in orderly production and marketing programs. Statistical reports of county agents have also been studied and such information compiled in a form to present the accomplishments in the county and to point out weaknesses where they exist.

California

December 1, 1927, to November 30, 1928,
L. W. Fluharty and F. R. Wilcox.

Projects:

1. Farm-enterprise efficiency.
2. Farm accounting and organization.
3. Dissemination of timely economic information.

Methods:

Project 1. A large percentage of California farms are highly specialized, practically all the income being derived from one enterprise, such as perennial crops, dairying, or poultry raising operated on a yearly basis. It is difficult to suggest to these farmers a reorganization of the farm business on a basis of general farm accounts, and, consequently, special emphasis has been placed on the enterprise-efficiency analysis of those special enterprises in which the farmers are interested. The studies have been conducted with a view to pointing out to the individual farmer the weaknesses in his management practices. In making these studies, meetings of farmers are held for the purpose of estimating the cost of producing particular crops and teaching the use of cost records in improving the farm business. Other meetings are held to interest and enroll demonstrators where the general plan is outlined and instruction given in record keeping. Data are obtained by having cooperators make monthly reports to the office of the farm advisor who makes personal visits to the demonstrators as needed and sends out follow-up letters. The advisor is assisted in summarizing and interpreting results, preparing charts, lectures, and publicity material. Each demonstrator's

record is compared with the five best, the five poorest, and the average of all records. Tours are conducted, exhibits made at fairs, news articles published, and general meetings held. An effort is made to determine the long-time outlook and the relative advantages or disadvantages of competing areas in the production of farm commodities and to furnish each cooperator with an index of the relative efficiency with which he is carrying on an enterprise as compared with that of other farmers operating under similar soil and climatic conditions. The cooperator is assisted in determining the most efficient standards of production and is furnished data on his own farming operations that may be compared with those standards. Such comparisons include labor requirements in fiscal units (man, horse, tractor hours) and costs on a unit basis, cash overhead costs, depreciation on improvements and equipment, and interest on investment. He is shown whether or not his costs of production are above or below the current or probable market price, and better enterprise outlays or programs are suggested. County agents are given a basis upon which to judge the important and unimportant projects and familiarized with a method of analysing the problems of enterprise management. They are shown the management weaknesses of an enterprise and furnished with results in dollars and cents obtained through the practice of efficient management in an enterprise.

Project 2. The farm-organization and accounting project is carried on for the purpose of teaching the farmers better business methods on the farm as a whole and guiding them in adjusting their farm organization to meet changing conditions and reducing their production costs. Interest is created by holding group meetings of influential farmers and farm-center meetings in areas to be studied. News articles and other publicity are also used. Demonstrators are obtained through personal interviews with interested farmers, organization of farm accounts in banks, and the forming of junior and senior farm-management clubs. Data are obtained from individual farmers and from beginners' farm-account and summary schools. In promoting farm accounts in banks, beginners' schools are held to instruct demonstrators how to furnish proper information to the banks. Follow-up meetings are later held, and the material is finally summarized by the bank representative, the farm adviser, and the extension specialist. In the work with senior farm-management clubs, beginners' schools are held for instruction in record keeping. Every two months a follow-up meeting is held and a final summarization school at which conclusions are drawn. Banks are assisted in starting junior farm-business clubs, after which monthly follow-up meetings are held by the bank representative with the club group, and a summary school at the close of the year. The material gathered by the various methods is used in general meetings, at schools, and on farm-management tours, also for the preparation of exhibits, bulletins, circulars, lantern slides, and news articles for the use of county agents.

Project 3. In the dissemination of timely economic information, data are obtained from foreign, State, regional, and county price and production statistics, national, State, and regional agricultural outlook reports, national and State intentions to plant crops and breed livestock, and from the general agricultural situation. In cooperation with the county agents and subject-matter specialists, the available material is summarized and charts, lecture outlines, and news articles prepared. General meetings are held at which the farm-management specialist discusses the general agricultural situation or that pertaining to a special crop, and all information is used by the county agent in farm-center meetings and through county publications.

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Results:

Project 1. Enterprise-cost accounting continues to be a very popular project with the county agents of the State. Reports from 35 counties indicate that 1,711 farmers have been assisted in keeping cost records during the year. Of the 35 counties, 28 have carried records for one year or more, and summaries have been or will be completed for 1928. The reports show that county agents have spent 2,118 days on the cost-account project. Twenty result-demonstration meetings have been held with an attendance of 952 persons, and 38 method demonstrations have been conducted with an attendance of 1,117 persons. An attendance of 19,541 persons was reported at 350 other meetings where the topic of discussion was cost-accounting results. In 35 counties, 21,673 persons were reached in 413 meetings on the cost-accounting project, and as a result of the keeping of enterprise-efficiency records, 223 farmers in 17 counties made some change in their management practices.

Project 2. Twenty-six county agents reported the distribution of 545 farm-account books during the year, and the reports of 23 agents indicate that 473 books were kept throughout the year, or 103 more than last year. Sixteen county agents report assisting 439 farmers to summarize and interpret their accounts as compared with 191 records summarized and interpreted in 1927. As a result of keeping farm accounts, 19 counties reported changes in farm practices on 226 farms as compared with 135 farms in 1927. Also 575 farmers in 21 counties adopted crop, livestock, or complete farming systems according to the county agents' recommendations.

Project 3. Reports from 30 counties indicate that 309 communities were reached in the dissemination of economic material. Economic material from bulletins entitled "Series on California Crops and Prices" has been presented at 709 meetings attended by 34,848 persons. This series includes bulletins on peaches, lettuce, cantaloupes, apricots, grapes, beans, apples, watermelons, pears, almonds, oranges, poultry, dairying, agricultural development, and the general agricultural situation.

In cooperation with the dairy specialist and the assistant county agent of Stanislaus County, a study was made of the economic position of dairymen in the San Joaquin and Sacramento Valleys. This study covered the period before, during, and since the world war and covered the following items: (1) San Francisco butter prices from January, 1910, to date; (2) alfalfa hay prices in Sacramento and San Joaquin Valleys for the same period; (3) price levels of the more important agricultural and non-agricultural products throughout the United States. This information was used in preparing charts and publicity material for presentation to San Joaquin and Sacramento dairymen. Each month the tables were brought to date. One section of the monthly cow-testing report was devoted to a survey of the dairy situation for the current month. These tabulations showed the dairy situation for the month as compared with the previous month, the same month the previous year, and the average for the same month for a 10-year period. The comparisons showed: (1) monthly prices paid for 92-score butter on the San Francisco market; (2) average monthly price paid San Joaquin and Sacramento Valley farmers for No. 1 baled alfalfa hay; (3) purchasing power of one pound of butterfat in terms of alfalfa hay, and (4) a comparison of nonagricultural products, 30 agricultural products, and San Francisco butter prices.

Colorado
January 1 to December 31, 1928,
T. H. Summers.

- Projects:
1. Farm organization.
 2. General extension program building.
 3. Dissemination of timely economic material.

Methods:

Project 1. In order to segregate the various activities that come under the general heading of farm organization, that project was divided into five sub-projects as follows: Farm-business analysis, farm enterprise, farm-account schools farm accounts in rural schools, and farm accounts with farmers. Farm-business analysis has to do with the entire farm business organization. Organization set-ups are given consideration with the effects of various farm practices on these set-ups and their financial returns. The work is carried on by means of surveys and monthly reports submitted by the demonstrators. In the farm-enterprise work, the farm accounts are divided up so that the details of the individual enterprise can be emphasized in relation to profitable and worth-while methods of production on the farm. Many farmers who will not keep records of their entire farm business can be induced to keep a record of a particular enterprise and thus be able to influence their profits through the adoption of practices that contribute to the success of the enterprise. Sometimes this work is carried on through the use of the survey method but more often by means of monthly reports sent in by the demonstrator. These records form the basis for improvement work in that enterprise. Farm-account schools are held to teach accounting and to take back to the demonstrator the results of the surveys. Many of the meetings held might be classified under this heading, as they deal with record keeping and farm-business analysis. A course of study in farm accounting is given for rural schools, especially the eighth grade. A set of two books is sold to the school districts, one a blank record book and the other book containing the record of a farm business in chronological order. The work of the pupil is to transfer the records from the second book or manual into the blank book, setting down the records where they should be posted. The manual contains directions for this work which is usually included in the arithmetic requirements and gives the pupils some idea of the importance of keeping farm records as well as suggestions on how to keep them. Farm-account books are also distributed among farmers wishing to keep records of their farm business. Some of the accounts are kept in connection with the farm-business analysis project, some distributed by the county extension agent, and others handed out personally by the farm-management specialist. Most of them have more or less close supervision from the county agent or the district extension agent. When books are sent into unorganized counties, the district extension agent is notified and asked to check up the progress of the project.

Project 2. General extension-program building is a plan to assist the farmer in working out a sound agricultural program based on economic facts. This project is carried on by means of regional economic conferences. Commodity committees made up mainly of farmers meet to review agricultural conditions within the region and to study the relationship between the agriculture of the region, the State, the nation, and the entire world. These committees then make recommendations which determine the program of work of the extension service. The college

assists in assembling facts so that the committees can study them and come to logical conclusions.

Colorado has a definite place in the production of many agricultural commodities. When she goes beyond this in her production, her products are usually sold on the markets at lower prices which are frequently below the actual cost of production. This means that it is necessary to know what is being done in other production centers in the United States and even throughout the world when such commodities as wheat and wool are considered. Markets for such products must be studied in order to take advantage of the best outlets, and efforts must be increased along the line of better-quality products that will stand a high freight rate to get them to distant markets. At the outset, the agriculture of the entire State was studied and the State divided into nine regions according to the general type of agriculture carried on in the region. An agricultural program was worked out for the State, giving a number of general recommendations that have to do with the State agriculture as a whole, and each region was taken up in regional economic conferences to designate the part that each region must play in the State scheme. The college assembles all available information showing trends of production of commodities within the region, the State, and the nation. Data are obtained on shipments of agricultural products in and out, also on yields, methods of production, diseases, and all problems that confront the producer, either in production or marketing. These data are charted in such a way that they can be readily reviewed by committees. Finally, groups of leading farmers and others interested in agriculture are invited to a conference which usually lasts two days. Each man is assigned to a particular commodity committee and asked to assist in working out a set of recommendations for that commodity that will help to adjust the production to more nearly meet the market demand. Ways and means of carrying out the recommendations are also discussed. Many conferences are attended by women who discuss the farm-home problems and make recommendations. After the conference, a bulletin is prepared setting out the recommendations and much of the material used by the committees. The extension program is made to conform to these recommendations.

Project 3. In the dissemination of timely economic material, information on agriculture as it affects the farmers of Colorado is sent out to the county extension agents and demonstrators and to the press as a means of keeping the people informed on various changes that affect farming in the State. From time to time, reports are received from the U. S. Department of Agriculture at Washington. These reports are of a more or less general nature and affect the Colorado farmer directly or indirectly, as the case may be. This project is conducted for the purpose of making a local application of such information. Outlook material sent out by the State office or the Federal Department is also included. Bulletins, pamphlets, and other publicity come under this general heading. During a part of the year, the college maintained a reporting service, and people on the campus engaged in farm management and marketing were interviewed and newspaper articles prepared. To this project also belongs the broadcasting over KOA of the General Electric Company at Denver.

Results:

Project 1. In the farm-business analysis work by the survey method, 260 records were obtained. Ninety-four records were started and 51 finished by



means of the plan under which the demonstrator sends in a report of his receipts and expenditures each month, the office posting them for him and returning the book to him at the end of the year. Seventy-two enterprise records were obtained. With a few exceptions, all these records were made up from monthly reports sent in by demonstrators for posting and summarizing in the office. Copies of the results were returned to the demonstrators and county extension agents. The results are used in getting farmers to adopt worth-while practices. Ten of the 72 records were on livestock, and the others were on crops. Four meetings were held during the year to discuss farm organization. The attendance at these meetings was 226 persons. Two meetings were held with an attendance of 140 persons to discuss the relationship of prices to farm planning. One meeting was held in connection with farm enterprise. Fifteen farmers attended that meeting. In the rural schools of one county, 84 pupils completed the course in farm accounts, and 513 books were distributed among farmers, about 80 per cent being completed. A bulletin was published on the farm-organization work in Otero County entitled "Organization of Irrigated Farms in Otero County, Colorado."

Project 2. In general extension-program building, three follow-up conferences were held. A bulletin entitled "An Agricultural Program for Northwest Colorado" was published, and two mimeographed reports were issued under the titles of "San Luis Valley Agricultural Recommendations, 1928" and "Arkansas Valley Agricultural Recommendations, 1928." As a result of this work in program building, the extension service is sold to a region in a better way than ever before. The farmer comes to realize that he must get away from his own 40, 60, or 80 acres in his thinking if he is to plan his farming intelligently, and he becomes a willing demonstrator. This work is unified in the region, and more progress is possible, while the specialists and station workers participating come to realize the relation of their own particular lines of work to the entire scheme. A good deal of preliminary work has been done in connection with economic conferences during the year. Work was done in five counties on the western slope in preparation for a conference later and in nine counties in northern Colorado.

Project 3. Thirty news articles were written during the year for publication in "News Notes," a publicity service maintained by the college with the following circulation: 39 dailies, 307 weeklies, 170 farm magazines throughout the United States. In addition 78 were sent to people outside the campus and 145 to workers on the campus. Following are some of the publications used to meet the demands for economic information: "The Agricultural Outlook for 1928" (national) "Report on the Agricultural Situation," by the Association of Land Grant Colleges and Universities, "An Agricultural Program for Northwest Colorado," "Organization of Irrigated Farms in Otero County, Colorado," "A study of Ranch Organization in Eastern Colorado," "The Apple Industry in Colorado," a mimeographed list of feeder and stocker cattle for sale in the fall of 1928, with names and addresses of owners, and the Arkansas Valley and San Luis Valley agricultural recommendations, 1928. Numerous summaries of farm-business analyses and farm-enterprise records were also sent out and nine radio talks given.

Connecticut

December 1, 1927, to November 30, 1928,
A. W. Manchester and P. L. Putnam.

Projects: 1. Young farmers' clubs.
2. More-sales campaign.
3. Program planning.

Methods:

Project 1. Usually, from two to six meetings are held with each club during the winter months. The meetings with first-year clubs are more frequent, while the older clubs meet less often. With new clubs, a definite program is carried out covering subjects that are most essential to successful management of farms in the State, while with older clubs the program varies according to the particular needs of the region. Each club conducts a field trip, or in some cases near-by clubs join together. The farmers visited in most instances have been keeping accounts for several years, and farms are selected that have been particularly successful in working out the problems that club members have found especially pressing on their farms. The farms visited are analyzed and discussed.

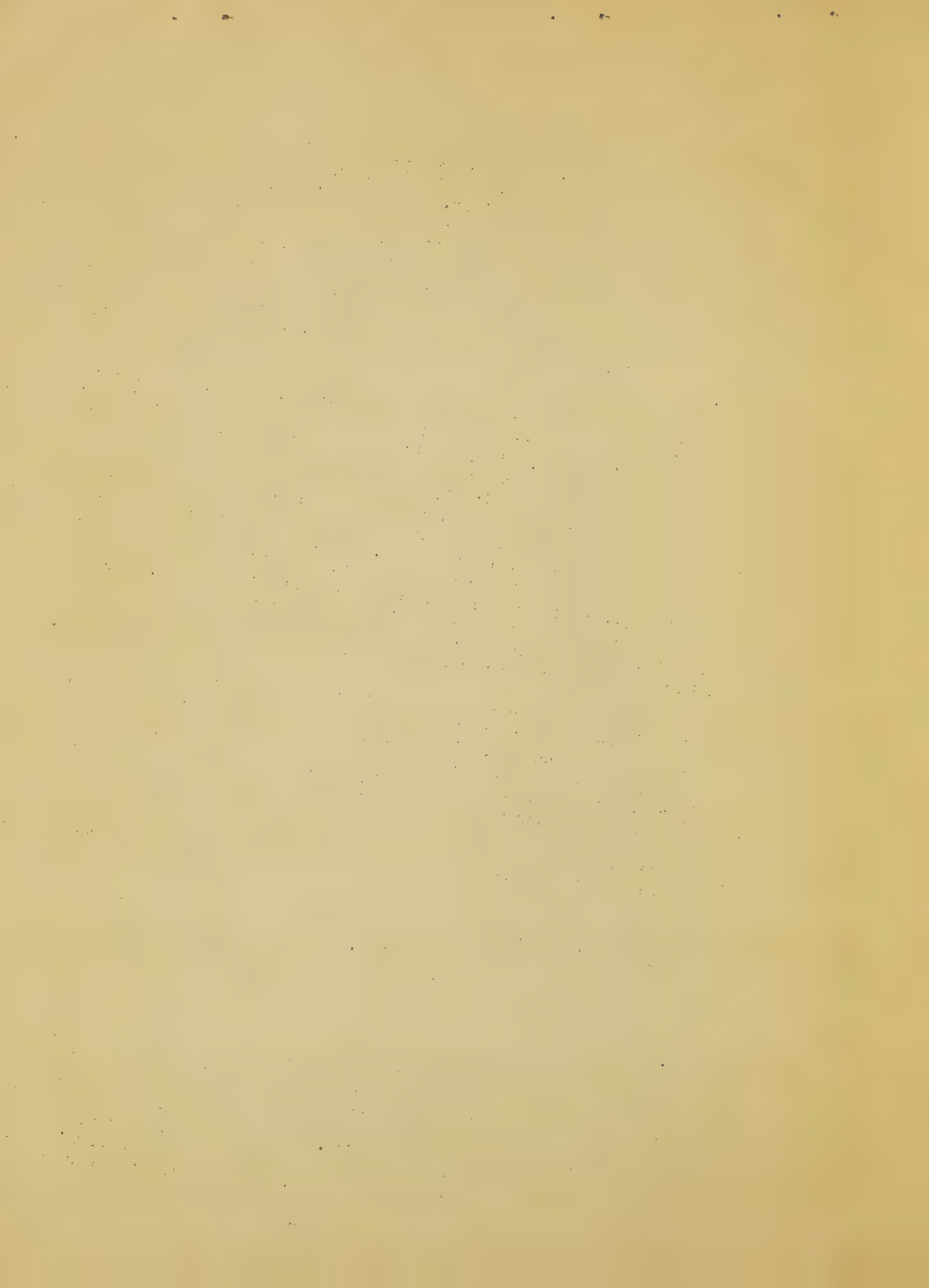
The club members are young men ranging in age from 18 to 35 years, most of them managing their own farms. Others are associated with their fathers in the management of the farm. In organizing a new club, the men are selected and interested by the farm-management specialist or the county agent, and after a club is started those already in the work bring in new members. The members are not required to keep farm accounts, but each member of a first-year club who wishes to keep a farm-account book is assisted in taking an inventory and starting the account. At the end of the year, a second inventory is taken, and the book is summarized at the farm-management office, after which it is returned to the farmer with specific recommendations for business changes. The county agent makes most of the local arrangements for the farm-management work, enrolling members, arranging meetings, selecting dates for tours, and as a rule visiting each member once a year and attending a good many of the club meetings.

Project 2. A more-sales campaign was carried on in New Haven County during the winter and spring of 1928. Two circular letters were sent out to farmers all over the county. These letters discussed the need for and value of increased volume of business on farms and outlined briefly the steps involved in an increase of business. A visit from a farm-management specialist was offered to plan for increased volume. It was originally planned to send one or two more letters, but the first two brought as many applications for individual visits as it was possible to provide, so the series was discontinued. The county agent cooperated in writing the letters to the farmers and arranged for all farm visits in connection with the campaign.

Project 3. The farm-management specialist attended 31 conferences away from the college on extension programs, as well as a number at the college, and assisted in two counties in special surveys to serve as a basis for program making.

Results:

Project 1. Fourteen active clubs were functioning during the year with an enrollment of 269 young men, 102 of whom were new members. A member of the farm-management department attended 34 club meetings at which 563 persons were present. Eight farm-management field tours were conducted with an attendance of 173 men, in several instances a number of near-by clubs combining for the trip. Assistance with accounts was given to 152 club members, and 86 members' books were summarized and analyzed by the specialists. Some of the members made their own



summaries. Community meetings were held in three towns and farm-management subjects discussed. All arrangements for the meetings were made by club members who also gave a number of the talks. Farm records kept by the members show, as a rule, that earnings of enterprising men whose net incomes were below \$2,000 have improved materially. It is more difficult to make large improvements in earnings of men whose incomes are above that figure. For example, an analysis of financial records on 18 farms of club members who have been in the work for a period of four years and whose farm income in 1924 did not exceed \$2,000 have been as follows:

<u>Year</u>	<u>Gross Income</u>	<u>Farm Income</u>
1924	4,841.68	1,233.74
1925	5,437.23	2,000.09
1926	6,341.81	2,206.46
1927	7,489.77	2,362.29

Project 2. Definite plans were worked out with 64 farmers for business reorganization to increase the volume of sales. Forty of these plans were made in direct response to requests received through the more-sales campaign. Of necessity this is a long-time project, because changes as radical as are involved in many of the plans must be put into effect gradually. The farmer needs occasional encouragement and assistance at difficult points in the plan. Until the completion of the year, we shall have no records to show how successfully the plans were carried out. However, many farmers were reached with information as to the need for, value of, and methods of obtaining larger businesses. The extension service as a whole is apparently rapidly reaching the point where increases in volume of sales are recognized as basic to more profitable agriculture and seems ready to go ahead on any sound project to increase sales per farm as soon as methods are developed. The New Haven County project has been much developed for the coming year, and this fall a similar project has been started in Windham County.

Project 3. The county surveys for planning extension programs are considered of much value in indicating enterprises and practices that need particular attention. While lack of facilities hamper a check on the progress of the work, it is thought to be on a sound economic basis and of much assistance to farmers and county agents.

Miscellaneous: Forty-four radio talks were given during the year, a part of each talk being devoted to a discussion of farm work that required attention at the particular time and also to methods of doing it. Prices and market information and general matters of farm policy were also discussed. Thirteen articles were contributed to the county extension papers. In these articles an effort was made to discuss farm-management matters in simple non-technical English and from the farmers' view point. Four hundred and thirty-five farm visits were made during the year. Assistance was given to 188 men in taking an inventory and starting an account; 317 farm account books were distributed and 124 books summarized. Thirty-five circular letters were sent to selected lists of farmers. These letters were made up principally from material prepared for radio talks and covered much the same ground. A Connecticut outlook conference was held shortly after the national outlook report was issued, and a State outlook statement was prepared 7,000 copies of which were distributed to farmers and county agents.

Georgia
January 1 to December 31, 1928,
Kenneth Treanor.

Projects: 1. Dissemination of timely economic information.
2. Farm accounting.

Methods and Results:

Project 1. Widespread use of the Federal and State outlook reports was made by practically all the subject-matter specialists. The outlook report was made the principal theme in the annual farmers' institutes which were held throughout the State in the spring. There is at present no institution or organization in the State that furnishes authentic statistical information upon which intelligent county farm programs can be formulated, and it is hoped that some arrangement can be made to this end. There is a constant and insistent demand for accurate county statistics, and it is believed that this can be made a valuable part of the farm-management extension work. The county agents need it not as a base upon which to build their programs but in various other phases of their work such as marketing, utilization, and conservation.

Project 2. Generally speaking, the nature of farming forbids the making of any rapid changes in farm organization. Changes must be made, of course, for without change there is no progress, but sudden changes in farm management are nearly always costly and sometimes disastrous. If farmers could be shown the value of farm bookkeeping and induced to study and analyze the records of the operations on their farms, a more stable agriculture would be the result. With this idea in mind, enterprise-record books on all the principal crops and types of livestock have been published and are available, and it is believed that by using enterprise records as a means of approach farm bookkeeping generally can be stimulated.

The principal methods used during the current year have been individual farm and home visits, circular letters, charts, motion pictures, exhibits, and tours. An exhibit was shown at the principal fairs consisting of loaded wagons and trucks, representing the products for market from balanced and unbalanced farms. These wagons were attached to an endless moving belt. Two actual farm records were used and the actual farm layouts reproduced as closely as possible in the form of a model. Business summaries of the two farms were put on electrically lighted charts placed over the respective farms.

The methods of conducting the farm-account work in the various counties differ. In some counties individual visits seem to be the only effective means of accomplishing the work, while in others newspaper articles and circular letters have stimulated the farmers to attend meetings. More counties have been reached with the work than ever before. While in some counties only a few records have been kept, it is thought that the work has been started with men who will keep it going and assist in extending it.

Miscellaneous: There is much interest at present in farm machinery, several meetings having been held on this subject. Farmers are becoming more and more interested in comparative costs of doing things in different ways, and much time and energy could be spent on this phase of the work alone. Judging county fairs

at the request of county agents consumes a good deal of time during the fall months, and special trips have to be made for various purposes. Trips with representatives of cooperating agencies are sometimes advantageous, and special trips are called for at times for the purpose of assisting plantation overseers with their inventories.

The outlook for farm-management work is encouraging. While the work during the past year has been satisfactory, it has not covered enough territory or reached a sufficiently large number of farmers. By putting the account work on a group basis, more counties and more farmers can be reached, and more time will be available for the preparation and compilation of information of value to farmers.

Illinois

January 1 to December 31, 1928,
R. R. Hudelson and M. L. Mosher.

Projects: 1. Simple farm accounts.
2. Farm bureau-farm management project.

Methods:

Project 1. Only minor changes were made in the simple farm-account project during the year. The farm-account book was revised as the plates for the old edition were worn and it was thought best to make some changes before preparing new plates. Only one full-time extension man is employed in the work, although members of the staff of the department of farm management help in meeting unusual demands. The closest possible relation continues between the extension work and the experimental and resident teaching work in the department of farm organization and management, and it is very evident that the benefits are mutual. The experimental and teaching work are greatly enriched by the large volume of useful data collected in the extension project in farm accounting, and the extension work is greatly helped by the analysis of records and part of the field work done by members of the experiment station and teaching staffs.

The subject matter in farm management is taught by means of farm-account schools in which the individual is helped to keep a financial record. Farm visits are made during which the individual report is interpreted and applied to the individual farm, and farm-management schools are held in which the individual's problems are connected up with the principles involved. Farm-management tours are conducted on which farm businesses are studied through observation and discussion, and general meetings are held where farm-management talks are delivered. The farm adviser is an important part of the organization for promoting farm accounting and other farm-management extension. He calls and arranges all meetings, maintains the interest between the visits of the extension specialist, and supplements the specialist's efforts in starting account books and checking them for closing, in case some individual cooperators are unable to meet the specialist when he is in the county.

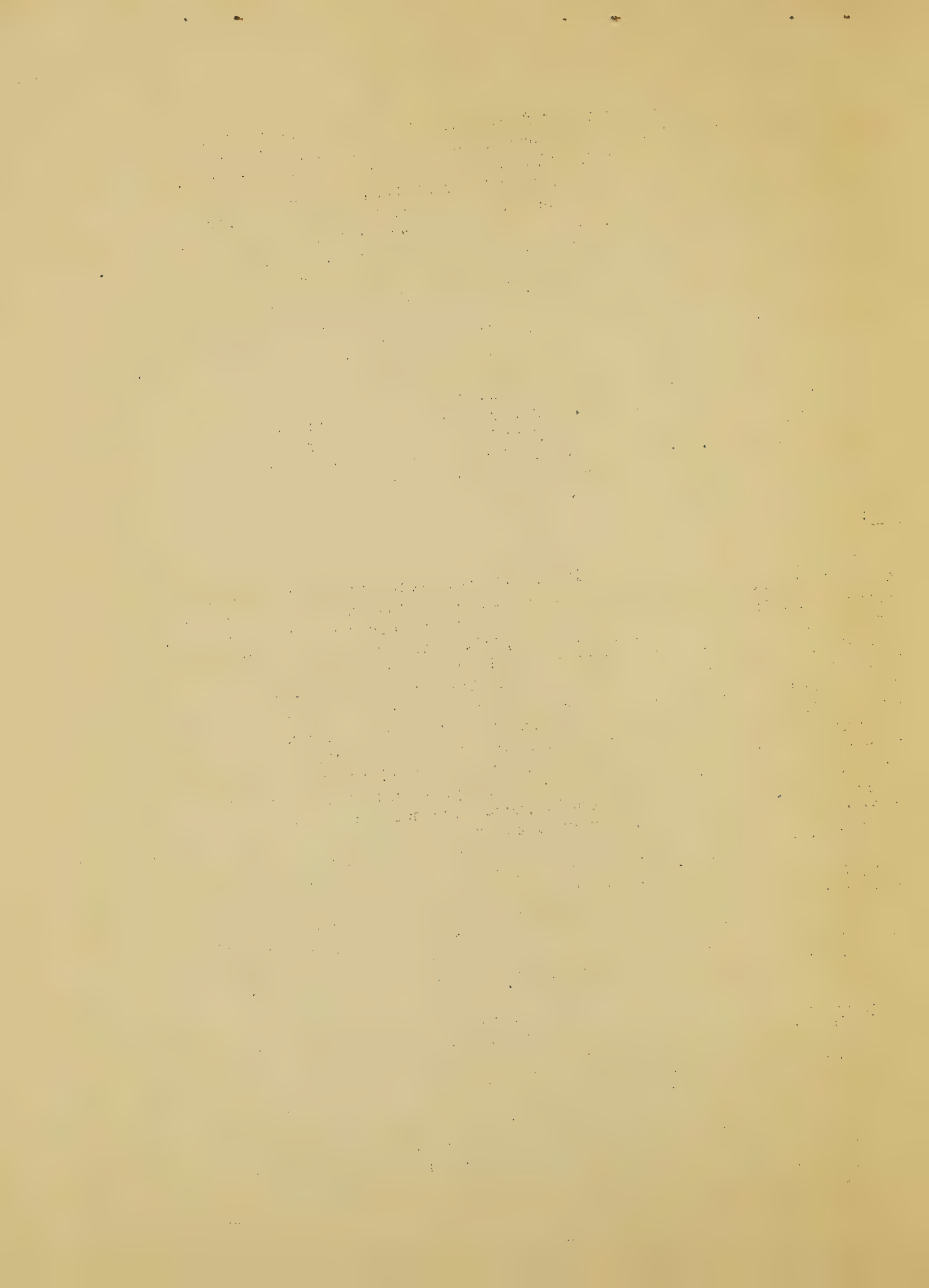
Project 2. The farm bureau-farm management service project was organized during the latter part of the year 1924 for the purpose of assisting farmers to keep such farm accounts as will enable them to study the efficiency

with which they are conducting their farm businesses and to help them to apply to their individual farms the practices in farm organization and operation which have proved profitable on other farms of a similar type. The cooperators are farm bureau members of Livingston, McLean, Tazewell, and Woodford Counties, and the project is an outgrowth of the regular farm-management extension work. About 60 farm bureau members in each of the four counties agreed to cooperate for the three years, 1925, 1926, and 1927. The total yearly cost is about \$30 per farm. About 40 per cent of the expense is borne by the University of Illinois, leaving a yearly cost per farm of about \$17, the fee per farm varying from \$10 to \$20 yearly, depending on the size of the farm. In two of the counties the farm bureau pays a portion of the fee, while in two counties the cooperators pay the entire fee themselves. Each farm bureau collects the fee from its cooperating members and pays it over to the committee in charge of the work, consisting of one representative from each of the four farm bureaus. This committee is responsible to the cooperating farm bureau for the custody and expenditure of the funds. The entire time of Prof. M. L. Mosher of the department of farm organization and management is devoted to this project, and each cooperator is visited at his farm at least three times each year.

Results:

Including 209 accounts kept in the special farm bureau-farm management service project, 1,353 farm accounts were completed and analyzed for 1927. This total is an increase of 169 records over the number completed for 1926. The total number of farm visits made was 1,735. These visits were made to return the analyzed report of the past year's business and to help the individual farmer to apply it to future operations. Twenty-seven farm-management schools were held at which the accumulated farm-management data and principles derived from them were used to help the individual to see the broader aspects of farm management. Seven farm-management tours were conducted with an average attendance of 30 persons. On these tours, observations and discussion aided by charts make the differences between good and poor farm management stand out in a concrete way. Eight district conferences were held to promote the adjustment of larger numbers of farm businesses to existing economic conditions and to the principles and practices which farm practice and experimental work have shown to be most profitable. This series of meetings was participated in by the entire staff of the college of agriculture, the experiment station, and the extension division. Thirty-one annual farm-business reports were prepared and distributed, each covering a separate county or group of counties and giving the summarized data from the accounts of the separate areas. About 25,000 copies of the last edition of the farm-account book were distributed at cost.

Project 2. The work of the farm bureau-farm management service for the 3-year period, 1925, 1926, and 1927, was completed, and an analysis was made out for each of the 209 farms completing the work in 1927 and studied with each individual cooperator. A special study was made of the records kept on 175 farms during the 3-year period. These 175 farms were all on prairie land, and good records were kept each year. About 600 people, including 121 of the cooperators, attended a round-up meeting held at Normal September 5 where most of the data accumulated during the three years were presented. The wives of many of the cooperators were present at the meeting as well as a number of their neighbors. Representatives of farm-management departments were present



from New York, Ohio, Iowa, Missouri, and the U. S. Department of Agriculture at Washington.

While the records for the three years were being analyzed, those cooperators who wished to do so were given the opportunity of continuing the work, and approximately three-fourths of them did so. The project is being reorganized, and an effort is being made to enlist 400 cooperators in the original four counties. This plan will necessitate two field men, each taking care of 200 cooperators and giving practically their entire time to the field work.

Indiana

July 1, 1927 to June 30, 1928.

O. G. Johanningsmeier.

Projects: 1. Farm accounts.
2. Dairy-farm survey.

Results:

Project 1. Sixty-three farmers were assisted in analyzing their 1927 farm businesses from accounts kept during the year, and nine schools were held to instruct farmers in methods of account keeping. As a result of this work, 204 farmers are keeping records for 1928, and more than 3,000 copies of the Indiana farm-record book were distributed.

In Benton County, a farmer operating 160 acres of land made a labor income of \$392 in 1927. While this was less than the average of 18 other farmers in the same county who were assisted in summarizing and interpreting their accounts, it was an improvement over 1926 when his accounts showed a balance of minus \$286. One reason for the increased income was that he had made improvements in his feeding practices when his accounts showed the first year that he was getting only \$1.02 livestock returns for each dollar spent for feed. The second year he increased the figure to \$1.27, with the result in increased income previously noted.

A rural school teacher in Delaware County stated that he found the subject of keeping farm accounts in agricultural class work far superior to any topic of agriculture taught, and this statement is typical of the attitude shown by nearly all of the 155 school teachers who gave instruction in farm accounting to more than 1,400 farm boys and girls as a result of assistance and material furnished them. Each pupil filled in the details of a complete year's business in an Indiana farm record book.

Project 2. A special survey made in March in cooperation with the dairy, agronomy, and extension divisions indicated that 93 of 327 Daviess County farmers fed a dairy roughage of legumes exclusively in 1927. On these farms, the average yearly milk receipts per cow were \$101, as compared to \$69 on farms where a mixed roughage was fed and \$54 on farms where the roughage was entirely non-legume. It is evident that more legume hay in this county will pay large dividends as dairy feed. A summary was made of the dairy practices being followed, the results obtained, and the way in which the dairy enterprise fitted in with the rest of the farm business. The summary is being made the basis of a program of effective extension work to overcome the weaknesses revealed.

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1906

Miscellaneous: Other farm-management extension work for the year included the operation of the 80-acre Spoor farm at Salem, Indiana, for demonstrational purposes, the preparation and distribution of an agricultural outlook report for each important farm product of the State, and the erection of farm-management exhibits at the State fair. A 2-day landlord-tenant conference was held, and 655 leases were prepared and distributed to people who requested them. A 2-day farm-management school was held, and 19 meetings on miscellaneous farm-management topics were attended by 1,152 persons.

Iowa

December 1, 1927, to November 30, 1928,
J. C. Galloway and L. G. Allbaugh.

Projects: 1. Farm accounting and farm organization.
2. Timely economic information regarding the hog enterprise.
3. Agricultural outlook.

Methods:

Project 1. The method used in the farm-accounting and farm-organization work was, as in previous years, a combination of laboratory work and general discussion, supplemented by charts and the blackboard in making individual farm comparisons. Two hundred and one meetings were held in 33 counties during 99 days of field work devoted to farm-management schools. The attendance was 1,408 persons. These meetings were a combination of summary schools for completing 1927 records and new schools for men desiring to start records for 1928. During March, several days were spent in the counties collecting additional records not completed in the regular meetings. A State summary was made with a separate analysis of the records in each of the five principal types of farming areas. In each case, in addition to the district averages, a group of farms, usually about 25 to 30 per cent of the total number, were selected from the most profitable and least profitable farms of the district and an average made of all the various efficiency factors. A report sheet was made up, showing the district averages and the averages of the high and low groups. A blank column was left so that individual farm figures could be recorded and compared with the averages, and a score card was made out for each district. This score card was filled out in the field with each individual farmer and left for his further reference, together with a suggestive list of possible ways of plugging leaks under each main factor affecting farm profits.

Whenever a county completes more than 20 records, a county summary is made, so that men in the county may use a local standard, conforming more nearly to their own farm conditions, to compare their records with. This summary is worked up in the farm bureau office and given wide publicity, copies being sent to each farm bureau member. The State summary is given publicity in the daily, weekly, and farm papers and sent to all county agents, farm bureau presidents, Smith-Hughes agricultural teachers, bankers, and managers of cooperative livestock shipping associations, elevators, and creameries.

Project 2. Forty-seven days in the field were devoted to holding 83 meetings in 10 counties on the subject of hog economics. These meetings were a part of the regular swine-production project in eight of the counties. In the

other two counties, they were taken as an individual project. The following charts were used as a basis for the discussions:

1. Purchasing Power of Hogs, 1880 to Date.
2. Hog Receipts and Prices at Chicago, Annual, 1870 to 1927.
3. Iowa Farm Price Corn-Hog Ratio, 1910 to Date.
4. Accuracy of Pig Surveys, 1923-1927.
5. Pork Exports by Months, 1920 to Date.
6. Seasonal Trend of Hog Prices and Receipts at Chicago, 1897-1914.
7. Seasonal Trend of Hog Prices and Receipts at Chicago, 1920-1927.
8. Storage Holdings of Pork and Lard and Hog Prices 1927 and 1928 compared to Average 1923-1927.
9. Important Factors Affecting the Prices of Hogs, 1920 to Date by Months.
10. Variations in Costs of Pork Production, Humboldt County, Iowa, 1922-1924.
11. Number of Pigs Weaned and Cost per Pig, Humboldt County, Iowa.
12. Causes of Pig Losses after Weaning, Humboldt County, Iowa.
13. Rations Influence Pork Costs.

A plan was followed in Iowa County which proved very effective. After the first meeting, the county agent took charts 10, 11, 12, and 13 and explained them as a means of selling the idea of the 5-meeting plan of the swine-production project, in which hog prices, brood-sow selection, swine sanitation, hog-house ventilation, and hog feeding were discussed. This plan of presentation was very effective in relieving the specialist of considerable time spent in explanation. The usual plan of presenting the project material was to get the farmers to express themselves relative to the trend of hog prices during the next few months and then in regard to next year. From their replies, questions were raised as to reasons for their beliefs, in which supplies, exports, business conditions, storage holdings, and many other possible factors were considered. The discussion was then centered on the most important factors and charts used for illustration, first discussing the yearly trend and closing with the seasonal trend. At the close of the meeting, each farmer was given a mimeographed copy of the material discussed in the meeting and a current issue of "Hog Facts", in which current economic information relating to hog prices is presented. The name of each farmer attending the meeting was placed on the mailing list for this publication.

Project 3. In the dissemination of the agricultural outlook material, a brief summary of the 1928 outlook was prepared in circular form and distributed about two weeks prior to the more complete Iowa outlook report prepared by the station staff. It is now planned to have this report available next year within a month after the national outlook report is issued. It is also planned to hold a series of outlook meetings during the month of February, and the idea was presented at the annual conference of field agents and extension specialists in October. A committee was appointed to work out detailed plans and suggestive material for a series of 30 such meetings during one week with six different teams of two specialists each leading the discussion.

Results:

Project 1. A total of 394 men completed farm records for 1927 and were assisted in analyzing their results, and 912 records were started for 1928, including the men who were continuing the work and the ones undertaking it for the first time. The total attendance at farm-management schools where records were completed and analyzed was 1,408 persons. Seven hundred and sixty-one farm visits were made to return the 1927 figures to each individual farmer for comparison with the district averages, and the cooperators showed keen interest in the work. Eighty-nine county agents distributed 3,697 farm-account books and reported 1,585 farmers keeping records in 69 counties. Thirty-nine counties reported assistance to 728 farmers in summarizing and interpreting their accounts. In 34 counties 446 farmers made changes in their business as a result of keeping accounts. Twenty counties report 262 farmers adopting cropping, livestock, or complete farming systems during the year, according to recommendation, and 13 counties report 172 farmers assisted in keeping cost-of-production records.

Project 2. The attendance at the meetings on hog economics totaled 1,158 persons. The effectiveness of the meetings was evidenced by the large percentage of farmers who requested that their names be continued on the mailing list for economic information. "Hog Facts," a monthly publication giving an analysis of hog statistics, price trends, exports, etc., was sent to a mailing list of 2,500 farmers. Individual instances were noted where farmers had changed their production plans to meet the seasonal trends. There is a very close correlation between feeding methods and the ability to take advantage of seasonal price trends. Three Shelby County farmers had taken oats from the ration of their early spring pigs and fed other proteins with corn, selling most of their spring pig crop on the September market instead of the November market as in previous years.

Project 3. The 1928 outlook circular, issued by the farm-management extension staff was distributed to 10,000 people throughout the State, including bankers, county agents, Smith-Hughes instructors, and farmers.

Kansas

December 1, 1927, to November 30, 1928,
I. N. Chapman.

Project: Farm organization through accounts.

Methods: Records kept on the farms of cooperators indicate the problems in every enterprise on each farm. In nearly every cooperating county a sufficient number of records are being kept to show the trend of the agricultural movements in the county as well as the county-wide agricultural problems. One meeting was held in each of four counties, at which specialists in four other lines, together with the farm-management specialist discussed the agricultural problems of the respective county and their solution. Tables and charts showing county-wide problems in each farm enterprise have been taken from the county analysis and furnished to the specialist in each project concerned with the enterprise.

A farm-account club is organized which holds meetings monthly, each cooperator keeping a record of his farming business in a book prepared by the

Kansas State Agricultural College, Accounting schools, summarizing schools, tours, and picnics are conducted in the counties cooperating in the project.

The farm-management specialist instructs the county agent in farm accounting by assisting him with as many accounting schools and organization meetings as possible. Suggested follow-up letters and publicity material is supplied, and as much time as possible is spent with the county agent visiting the men keeping records over a term of years and attending club meetings. Instructional material is furnished for leader training schools and summarizing schools and assistance given in summarizing and analyzing farm records.

The county agent explains the project as community program-determination meetings and assists local leaders with community organization. He attends schools held by the farm-management specialist and conducts other schools himself. He follows up the work during the year to obtain regular reports from project leaders and to see that so far as possible all work started is carried through. He assists with summary schools conducted by the farm-management specialist and holds other summary schools wherever necessary to properly give instruction in the summary of records previously started. Finally, he is responsible for the summarizing and analyzing of the records brought to his office.

A local project committee attends a county meeting of project leaders, arranges for community meetings and attendance, keeps in touch with men keeping records, and assists them in their work, reporting progress to county agents at stated times. Assistance is also given at summarizing schools and the community kept informed at regular meetings regarding progress and results of work.

The Kansas Bankers' Association has always been a very strong booster for the farm-account project and through its State secretary has cooperated as fully as possible. The association, up to the present year, has always ordered the farm-account books in sufficient quantities to keep the price very low. The county agents could then order their supply from the association. In several counties either the county association or some individual banker has furnished the entire number of books used. There are now six counties in the State in which the bankers' associations are back of the work as an organization. In all the other counties carrying the work individual bankers are promoting it. Their intimate acquaintance with the financial side of the farmers' business makes them the best boosters and cooperators in the project.

A 5-day farm-management tour was organized and conducted through five counties. Sixteen stops were made, at 11 of which the entire farm-organization plan was studied. At the other five stops some special point of interest was considered. Two or three hours were spent at each place studying the methods used by the cooperator and the results obtained. The general plan of the cooperator's farm organization was briefly reviewed at each stop. The county agent then gave the financial statement showing the returns from each enterprise during the years that the cooperator had kept records. The visiting farmers were then taken on a tour of the farm during which all questions asked were answered by the farm operator. All farm buildings were visited and their arrangement and equipment noted. Livestock pens and pastures were visited to study the kind and quality of livestock kept. Fields were visited to learn

what crop rotations were used, the variety of crops planted, and methods of insect and weed control. The farm operator took the principal part in all this discussion. After a thorough inspection of the farm the men returned to some convenient building where a representative of the department of agricultural economics led a general discussion of the entire plan of farm organization and the results which were being obtained. Questions regarding quality and numbers of livestock kept and the balancing of the farm business by equal receipts from crops and livestock came up for consideration. Each farmer attending the tour was furnished with a blank outline plan of a general farm organization to fill in at each stop, and it was gratifying to note the increase in interest shown by the number of notes taken at the various farms as the tour progressed. Kodak pictures were taken of various groups of men during the tour, and at the close of the trip questionnaires were distributed among those men who had made the entire trip in order to get suggestions as to how to make it a greater success another year.

After three years of work the course of farm accounting has been introduced as a part of the regular curriculum for the rural schools of the State. As the course is still on the optional list, it was necessary to present the need of the course and explain it at the teachers' institutes during the summer. Each county superintendent in the counties cooperating in the farm-account work was first visited by the county agent and the farm-management specialist and arrangements made to present the course. The county superintendent agreed to pay all the expense of the specialist to and from the county, scheduling him as one of the regular faculty of the institute which made it necessary to obtain an institute instructor's certificate from the State Board of Education. As many of the counties held their institutes at the same time, making it impossible for the specialist to attend them all, this work was divided with a member of the department of agricultural economics.

At the close of the year the completed farm-account books were summarized and analyzed by the farm-management specialist and county agent and a personal letter of analysis written for each book calling the attention of the cooperator to the strong as well as the weak places in his farm organization. He was urged to reorganize his business so that all his enterprises should pay better. New and better methods of handling his crops and livestock were suggested. At least one summary school was held in each county having more than 10 farm-account books completed and turned in. These schools were very satisfactory as a means of developing the agricultural problems and explaining the methods of their solution. The most successful schools were held in the evening, and those where banquets were served were the best attended. The banquet was usually followed by community singing, after which the real business of the evening was taken up. A large chart which had been prepared to show the details of each operator's farm business but not showing any of the names or numbers of the cooperators was shown and discussed, and talks were given on marketing and other topics of interest to the cooperators.

Results: Decided progress has been made in the study of farm organization through the analysis of farm accounts. In 1924, 110 books were summarized from the farm business in 1923. In 1925, 160, in 1926, 250, in 1927, 430, and in 1928, 466 were analyzed and the summary and analysis returned. In addition, quite a number of books from farmers not belonging to the club were sent in for summary. It was planned to increase the number of records to 600 if possible

during 1928, and the county agents' annual reports indicate that 728 cooperators are expected to turn in their books for summary and analysis by December 31.

The farmers of Kansas feel the need for a sound basis upon which to build their agricultural production program. Those who are cooperating in the farm-account project have this need satisfied in the summary and analysis of their accounts which provide a sound and logical basis for any changes that may be necessary in their production programs. Each completed book represents a result demonstration, and if the cooperator is sufficiently interested to keep up his accounts during the year, he usually makes the necessary effort to reorganize his business along the lines suggested by the analysis of his record. The county agents are becoming very much interested in the project because of the information the summaries contain for them.

The analysis of five county summaries were worked out during the year and written in the offices of the respective county agents with their assistance and cooperation. Each important enterprise on the farm was studied by a comparison of their returns with the returns from the rest of the farm. Charts and tables were worked out to make the relationships and results obtained as plain as possible.

During the year, 258 farmers were visited on their farms; 1,568 pupils were taught accounting in the rural schools as the result of the work with six teachers' institutes attended by 560 teachers, and 24 general meetings pertaining to the project were held with an attendance of 1,723 persons. Two radio talks were given each month, and several cooperators were assisted in writing up leases for their farms.

Kentucky

January 1 to December 31, 1928,

H. A. Ward and W. D. Nicholls.

Projects: 1. Farm-inventory campaign.
2. Farm accounts.

Methods:

Project 1. A farm-inventory campaign was conducted during the first week in January through county agents, agricultural journals, and local newspapers. County agents were given instructions in making the farm inventory at special district meetings, a farm being visited and an inventory demonstration given to the agents. Each agent filled out a farm-inventory book and worked out the net worth statement of the farmer. Mimeographed instructions were furnished each agent setting forth steps to be taken in organizing and conducting farm-inventory demonstrations in their respective counties. All material, including 2,500 farm-inventory books, circular letters, etc., was furnished the county agents. No charge was made for the books. Any farmer enrolled in the project and agreeing to take his inventory was given a book. The farmers attending the inventory demonstration learned the method and procedure of appraising each class of farm property, including land, buildings, machinery, livestock, and other property. They learned to calculate the contents of silos, hay stacks, and corn cribs, and to summarize assets and liabilities and determine the net

worth. The demonstrations were carried on in practically every county having an agricultural agent. The campaign was preceded by a series of articles printed in successive issues of a large number of local newspapers. Bankers and other business men rendered valuable assistance in promoting interest in the project.

Project 2. Farm accounting was continued during 1928 as a major project in 14 counties and extended to two new counties. The county agents assisted the farmers in their account problems through the medium of the Kentucky farm-account book in numbers ranging from 5 to 15 in a county. Calls for assistance in account keeping by farmers in counties not having county agents were also answered by the department. Group analyses were made for the various counties, and an individual analysis was made for each farmer whose accounts were included in these group figures, data for each individual farm being set down in parallel columns alongside the figures from the accounts of the best, the poorest, and the average farmers. These figures were then returned to the farmer by the extension specialist or the county agent.

Results:

Project 1. Farmers in nearly all the counties in the State took inventories during January and February, 1928, under the direction of the college of agriculture and will repeat the process a year later, thereby learning whether they have increased or decreased their net worth during the year and how much. Reports of county agents indicate a total of 2,500 inventories in counties having agents.

Project 2. Six area reports were prepared and mimeographed for return to the farmers concerned. A group of 126 representative farmers in Taylor, Green, and Adair Counties showed a return of about \$700 as an average for their year's work and management, besides interest on their capital investment of \$7,514. The 25 farmers having the highest net earnings and the 25 having the lowest were selected. The net earnings of the 25 highest averaged \$1,580, as contrasted with \$69, the net earnings of the 25 lowest, and \$698, the average net earnings of all the farm. The rate of return on the investment is almost striking, the 25 most successful farmers having earned a return of 18 per cent on their capital investment as compared with 2.2 per cent for the least successful farmers and 11 per cent for the average of the entire group. An analysis of the figures points toward the factors which explain why some farms pay better than others. One is the control of cost of production and another crop yields. There was also a considerable contrast in the quality of tobacco. The very marked contrast of the returns from the feeds fed to livestock point toward high quality livestock and proper feeding practice as vital factors in the profitable management of farms in the area. Volume of sales also appears from the analysis to constitute another important factor. A similar analysis of 50 farm records in Christian and Todd Counties served to suggest as the chief factors for profitable farming in that important agricultural area better crop yields, better control of the cost of production, greater labor accomplishment per man and per \$100 expended for labor, volume of sales per acre, better utilization of pastures and feed through livestock, and a better utilization of the investment in farm machinery. Similar analyses were made of groups of farms in seven other counties.

Miscellaneous: Assistance was extended during the year by staff members in farm leases, farm layout, farm insurance, taxation, costs and standards of living, land valuation, and other farm business problems. A farm-management exhibit was prepared for the State fair, demonstrating through a farm scene how the farm-account book serves as a guide to better farm practices, better business methods, and better farm profits. The exhibit was displayed also at the Boyle County fair and at Berea, attracting much attention.

As a result of the research work of the department of farm economics, a simplified plan of budgeting has been made available for the use of extension workers and farmers. Kentucky has taken the lead among States engaged in this kind of research. A start in the application of budgeting to the reorganization of farms was made in Graves County in 1926 and 1927, and the plan was further refined and the project introduced into several Kentucky counties during the latter part of 1928. A budget means a plan for the future use of the land, man and horse labor, equipment, and other farm resources. It includes a plan of farming for the next year and for a period of years, showing crops to be grown, livestock to be kept, and an estimate of production, receipts, expenses, and net income. Forms have been developed and are now available for use by county agents and farmers. During the coming year, increased emphasis will be placed on this phase of extension work.

Maine

July 1, 1927, to June 30, 1928,
D. W. Reed.

- Projects:
1. Farm accounts.
 2. Farm-management meetings.
 3. Poultry accounts.
 4. Farm-labor records.

Methods:

Project 1. The general plan for conducting the farm-account project has been for the county agents to interest and enroll cooperators, distribute the record books, follow them up, and check and audit them at the close of the year. The books are then referred to the farm-management specialist for summarization, after which they are discussed with the county agents and plans made for the county summary. All county and State summaries are prepared by the specialist. It is understood that each person using a book furnished by the extension service will return it for summarizing. This makes the preparation of county and State summaries possible for each kind of record kept. Personal calls have been made to discuss with the individual farmers the weak places in their farm organization as shown by their farm records. An effort is being made to demonstrate a simple method of taking a farm inventory and of determining annually one's financial progress by a comparison of these inventories. Plans were made at the conference of extension agents, July, 1926, to start the inventory project in six counties, and books accomodating inventories for four successive years have been furnished each cooperator. All new cooperators and some old ones need assistance in taking their inventories and starting their accounts. The group meeting is the best means of doing this, but often cooperators are not located in groups, so a personal call is the only means of getting the book properly started. Follow-up work on accounting consists of circular letters

and personal calls, the latter method proving most effective. About 15 days before each account is due to close, a letter is sent to the cooperator soliciting his enrollment for another year. An enrollment card is inclosed with this letter. Special effort is made to enroll old cooperators, as continuous records are more valuable than an equal or even greater number of one-year records. The county agent discusses the summary of the account with each cooperator at group meetings, by means of personal calls at farms, or by having the farmer call on him, either at his office or some central point in the county such as a hotel or bank. This discussion should give the cooperator to understand that the purpose of the farm account is to make possible an analysis of the business and that failure to make desirable changes in the management as a result of such analysis renders the account valueless.

Project 2. Farm-management meetings are a standard project, the purpose being to show the importance of good farm management and through the use of data obtained from farm records in the State to demonstrate how the various factors in management help to build up good labor incomes with the ultimate aim of having improved practices adopted. The program of these meetings has been divided into three parts: Lantern slides, laboratory exercises, and lectures. During the morning session, 36 lantern slides made from pictures taken on six farms are shown. These pictures are of livestock, crops, equipment, and buildings, and show in detail how each man can increase his income. Immediately following the noon hour, those attending are seated around tables for laboratory exercises. Each person is provided with a blank form, and the instructor works on a blackboard chart which is identical to the form. Total man-work units are determined, the instructor placing on the board a record typical of the community and each person filling in the figures from his own farm. Expenses and receipts are tabulated, and from this information sales per cow and hay yield per acre are tabulated. Charts made from a summary of 58 continuous 5-year records are next displayed and explained, after which those attending are asked to list on a form provided for the purpose the changes they plan to make in their management. These forms are collected and carried back to the county office, copied, and the original returned to the owner with appropriate information inclosed. For example, if a farmer indicates his intention of buying accredited chicks, the accredited list is inclosed. Some county agents write the cooperators personal letters when returning the sheets, and the work is followed up during field trips to learn how many practices that are planned are actually adopted.

Project 3. There have been two phases of the poultry work as it has been conducted during the past year: (1) poultry accounts where cooperators report monthly to the extension office, and (2) a poultry-account campaign where cooperators simply keep their accounts and summarize their own records at the end of the year. The purpose of poultry accounts is to encourage the keeping of records and to demonstrate from a summary of the accounts the effect of certain factors and methods of management upon the returns from the flock. The purpose of the poultry-account campaign is to interest and assist poultrymen in the efficient production of poultry products through the keeping and analyzing of poultry accounts on their individual flocks. The campaign is the second step in the poultry-account work. The first step was to interest a limited number of poultrymen in keeping an account, instruct them in methods, and obtain data which would show how accounts are of benefit. The second step is to interest large numbers of poultrymen in keeping an account and analyzing it themselves

at the close of the year. The data obtained by means of the first step served as a basis for cooperators in the campaign to compare costs with.

In the regular poultry-account work, the records are kept in a book approved by the extension service. Each month the cooperators send in an itemized statement of expenses and receipts. They also submit supplementary reports giving information about conditions under which the flocks are kept and the methods used in managing them. An inventory of stock and poultry equipment is furnished at the beginning and close of each account year, and a yearly summary of each record is prepared.

The poultry account campaign was conducted for the third year in five counties. Interest was aroused by means of articles in the public press and in the "Farm Bureau News," also by circular letters. Three district meetings of community farm-management and poultry project leaders were held. At these meetings the campaign plans were explained and enrollment cards were distributed. All poultry-account books were mailed to cooperators the latter part of October, and follow-up letters were written early in November to cooperators not sending in start cards. The work was followed up during the year to interest a large percentage of farmers in completing it, the county agent making personal calls in so far as practical. Subject-matter circulars dealing with items of interest to poultrymen and suggestions for keeping the account were prepared bi-monthly by the poultry and farm-management specialists and printed and mailed by the county agents to cooperators in their respective counties. Project leaders were asked to check up the number of completed accounts and the number that had been dropped.

Project 4. Farm-labor records are kept to demonstrate how labor is distributed during the year among various farm enterprises in order to show the seasonal demands of different combinations of enterprises and thus assist farmers in planning their work to make the most efficient use of available labor. The cooperators for this work were obtained entirely from among the farm-account cooperators and enrolled from the State office largely through the use of circular letters explaining the book. Several of the men were continued from a year ago, having carried the record three years and in some cases for four or five years. They were followed up during the year by an occasional circular letter and, upon request, forwarded their books to the State office at the close of the year. The records show the amount of time used in each enterprise and also a memorandum of what operations were performed each day, so it is possible to show the seasonal labor demands for various combinations of enterprises and also how the seasonal demands are influenced by the time certain operations are performed.

Results: During the past year farm accounts have been kept by 608 farmers, 202 of whom have forwarded their books to the State office for summarizing. These accounts have enabled the men to determine what has paid best and to analyze their business, making it possible for them to work out ways of increasing labor returns. Three county summaries have been prepared and copies placed in the hands of the cooperators, either through meetings or personal calls. It has been possible for the farmers to compare their own records with the average and best farms in their counties. A State summary has been prepared covering 58 accounts kept continuously over a period of five years. This summary presents the result of a study of these accounts and points out some of the more important factors

and better farm-management methods which influenced and increased returns. Most of the 58 farms included in the summary were in general farming areas and located in 14 of the 16 counties of the State. Farm-account inventories were taken for the first time by 43 cooperators and for the second time by 79. Farm-labor records have been kept by seven cooperators in five counties.

Poultry accounts have been kept by 55 flock owners who have sent monthly reports to the State office. These poultrymen have been furnished with a summary of their accounts made up so that they could compare the results of their business with accounts kept by other poultrymen of the State. The poultry-account campaign has been carried as a standard project in seven counties and as miscellaneous work in four others. A total of 614 accounts were started, 408 of which are known to have been completed. County agents in the counties carrying the campaign actually started 507 accounts out of a goal set at 525.

Massachusetts
January 1 to December 31, 1928,
F. H. Branch

Projects: 1. Farm accounts.
2. Surveys.
3. Dissemination of economic information.

Methods:

Project 1. This project is divided into the keeping of farm-business records and records on the cost of production of separate enterprises, the latter consisting mainly of poultry and dairy-account work. The poultry-account work has been continued on the same basis as in preceding years. Monthly reports have been submitted by each cooperator and monthly summaries returned, showing production, mortality, rate of culling, and egg prices for each flock in comparison with State and county averages. Yearly summaries will be returned, giving each cooperator a financial statement of his year's business and in addition a factor sheet showing how his flock rated in comparison with averages in the factors influencing profits. Assistance was given to new cooperators in taking inventories and opening accounts, and records have been summarized individually with 20 cooperators in Barnstable County. Other instruction has been given by circular letter and at meetings. General farm accounts have not been supervised, and no record has been kept of the number of account books in use for the entire farm business. In each county, however, there are farmers who apply to their county agent for books year after year, and some new requests were received during 1928. A study was also made of the records kept by members of the herd improvement association to determine the most economical practices relative to the use of grain and roughage for dairymen in the eastern part of the State and to provide material for the support of the animal-husbandry project and for use of county agents.

Project 2. In June it was decided to conduct a farm-management survey of market-garden farms, and much time was spent in conference with county agents and specialists relative to this work. The survey was considered necessary to provide basic material for use in working out a constructive program for the guidance of the market-garden industry in the future. An enterprise survey was started in October to determine the labor and other production requirements of important crops, and a farm-business survey will be undertaken as soon as possible after the first of the year.

Project 3. In cooperation with the specialist in agricultural economics, a monthly news service known as "Farm Economic Facts" was started in March for the purpose of furnishing farmers and agricultural workers of the State regularly with farm-management and economic information, as well as to provide a medium for the dissemination of outlook and forecast information. With such information at hand, farmers should be in a better position to organize their business on a sound basis, to adjust their production to market demands, and to avoid overproduction. Farm-management material is being contributed by the extension economist, as it becomes available, for this service, and assistance is given in organizing and interpreting material. The publication is issued in mimeographed form.

Results:

Project 1. In the poultry-account work, 188 accounts were started, and there were 143 completions for the year, or 75 per cent, which is somewhat higher than for previous years. This work has been better maintained in the eastern than in the western part of the State, probably due to the greater relative importance of the industry there. A total of about 500 books were in use in 1928. Farm-business survey records to supplement poultry-enterprise accounts were also taken during the early summer on about 30 poultry farms in three counties. About 260 of the college account books were in use in 1927. Herd improvement association records for 22 Essex County farms were analyzed, and a summary of the results was prepared. This report was printed and distributed by the county agent to all dairymen in Essex County and by the department of animal industry to all members of herd improvement associations in the State. It also furnished the basis for two news articles. Farm-business survey records on 60 dairy farms for the 4-year period, 1920 to 1924, were analyzed to determine comparative costs of maintaining herds by purchase and raising. It, with the data on feeding efficiency, was also the basis for talks before one radio audience and at nine meetings of dairymen.

Project 2. With the assistance of the Middlesex County agent, about 50 enterprise records were taken on market-garden farms.

Project 3. "Farm Economic Facts" is now going to a mailing list of about 850 persons. Ten audiences of poultrymen and nine of dairymen have been addressed, and three radio talks have been given. One radio talk was entirely in regard to the agricultural outlook, another dealt with the poultrymen's problems, and the third was for the benefit of dairymen.

Minnesota

December 1, 1927, to November 30, 1928,
W. L. Cavert and R. L. Donovan

- Projects:
1. Farm accounts.
 2. Dissemination of timely economic material.
 3. Master-farmer contest.

Methods and Results:

Project 1. The outstanding development in farm accounts during the year was the starting of the southeastern Minnesota project on 165 farms in six counties. This is a joint experiment station and extension project. Each cooperator is visited three or four times by a field agent who sees that all the records are up to date. The records include an annual inventory, receipts and expenses, feed used for each kind of livestock, and consumption of farm products by the farm family. The extension specialist prepared a mimeographed outline of the project to distribute to prospective cooperators and at the end of the year will assist in closing records and returning them to cooperators. A special effort will be made to induce cooperators to make such modifications of their farm organization as an analysis of their records indicates to be desirable.

The correspondence course of six lessons in farm records and farm management, which started in the winter of 1926-1927, was continued, and those persons who have taken the course state that it has been well worth while. Experience has indicated that it is desirable to complete enrollment early in the winter, as those who get started the first of January still have a good part of the winter left in which to complete the lessons and are much more likely to continue the course than those who start later. During 1928, the extension specialist visited the cooperators in nine counties in company with the respective county agents, checking all account books and discussing with each farmer his outstanding management problems. Among the problems frequently discussed were the best acreage of alfalfa, planning a better cropping system, possibility of improving livestock production per unit, the wisdom of including sheep in the livestock plan, the wisdom of further investment in buildings, and possibilities of handling more work per man by some additions to the equipment, such as 2-row cultivators, improved haying machinery, etc. The total number of such visits was 85. Each person who has completed lesson 5 of the course has made a net worth statement, learned how to summarize a simple farm record by actual experience, and made an estimate as to the value of food, fuel, rent, etc., obtained from his farm toward family living. He has analyzed his farm business from the standpoint of (1) Improvement of the cropping system; (2) production obtained per unit of livestock and possibility of improving the same; (3) adjustment of the livestock to his labor and feed situation; (4) distribution of man and horse labor through the year; (5) the question of diversity from the standpoint of a full utilization of the by-products. In addition, those who receive the certificate have kept and summarized the figures on their own farms so as to find the labor income. The course now includes 400 cooperators.

Aside from the project in southeast Minnesota and the correspondence course, 12 Winona and Fillmore County cooperators were visited and their farm-account books reviewed with them in order to assist in planning a more profitable farm organization.

Project 2. "Farm Management Service Notes" has been issued monthly and sent to county agents, high school agriculturists, leading farmers, and other interested parties, the mailing list totaling about 560. This publication is highly useful as a means of presenting to agricultural leaders the results of recent research work along farm-management lines and of acquainting them with the prospective supply and demand of leading Minnesota products and is handled by the experiment station workers in farm management. At all farm-management meetings, an effort is made to put into the hands of each person in attendance some printed matter bearing on the subject under discussion. Special bulletins as follows have been used during the year: "Farm Lease Contracts," "Making a Living on a Timber Farm," "How Fairfield Kept Farm Accounts," and "Farm-management Principles for Southwest Minnesota." Mimeographed circulars as follows have also been used: "The Outlook for 1928," "Suggestions on Cattle and Hog Markets," and "Contracts for Promoting Better Farming." During the summer, Special Bulletin 59, "Planning the Farm Business," has been brought up to date, and a new edition will be available during the winter. An article on "What to Plant for Emergency Hay Crops" was furnished the publicity department at the college which reported that it was known to have been used by 19 papers, but clippings are received from only about one-fourth of the papers in the State. Articles were also published on rye for hog pasture and building up a feed reserve, and the Winona County agent furnished an article entitled "How a Winona County Farmer Made Money on a 120-acre Farm." The use of outlook material was discussed at four regional conferences of extension workers held in March and April, and the hog situation, seasonal and long-time price trends, purchasing power of livestock over a long period of years, storage supplies of livestock products, factors determining prices, hog sanitation, and feeding and management problems were discussed in detail at 14 livestock outlook meetings in seven counties in southwestern Minnesota with a total attendance of 658 persons.

Project 3. Nine days were spent during July and August with the editor of "The Farmer," a St. Paul publication, visiting farmers who had been nominated for the master-farmer honor. One of the outstanding impressions received from these visits is that men who are able to handle all phases of their farm business with a high degree of skill are quite scarce, which condition is undoubtedly true in other lines of business.

Miscellaneous: Two thousand copies of the Federal outlook report and an equal number of copies of the State report were distributed. An increasing interest in these reports is evident from year to year, particularly on the part of the better educated and more forward-looking portion of the farm population. Eighteen farm-business schools were held with a total attendance of 292, and among the subjects discussed were how to keep and study farm records, planning a good cropping system, and finding the weak spots in the farm business. Sixteen farmers' club and similar meetings were attended and such topics presented as "Characteristics of Successful Farms" and "Lessons from the Master-Farmer Contest." A tour was conducted to the farms of the cooperators on the Crookston cost route. The attendance was limited to 50 persons, because the tour took place on the first suitable day in 10 for field work. A tour was planned in the vicinity of Askov at which a summary of three years' cost records was to be presented, but on account of rain an inside meeting was held instead and attended by 150 people. Assistance was given in farm-lease work in three

counties and to the central school of agriculture at Morris with a short course for landlords. The program at the short course was furnished by successful local landlords and the staff of the agricultural college. District meetings of this type are to be held throughout the sections that have a considerable area of rented land. Twenty-five farmers were assisted with problems pertaining to the organization of their home farms during farmers' week, and assistance was given in planning the organization of a farm owned by Concordia College.

Missouri

December 1, 1927, to November 30, 1928,
D. C. Wood.

Projects: 1. Prices and price movements.
2. Farm management.

Methods:

Project 1. The project entitled "Prices and Price Movements" calls for the dissemination of economic information through regional conferences, a graphic chart service, and the monthly issue of a mimeographed economic situation circular. The State is divided into regions consisting of from four to six counties for the purpose of holding an agricultural outlook conference in each division of the State. A spring series of conferences is held in February and March upon the release of the Federal outlook report, and a fall series of commodity outlook conferences upon the release of the fall intentions-to-seed report on wheat. This series of supplementary conferences is confined to no specific time but is held when a particular commodity situation seems to warrant. In the past, the fall series has included hog outlook conferences following the release of the June pig survey report and fall beef-cattle situation conferences when the situation is of particular moment to Missouri farmers. In each series, two conferences are held daily, each specialist being assisted by one resident staff member.

The responsibility of organizing a regional conference is placed with the extension agent of the county or district in which the conference is to be held. The agent in charge selects a local committee to assist him. This committee is composed of local farm leaders and local townsmen representing the various active organizations within the county or district. It functions particularly in appointing, notifying, and inviting farmer delegates. The extension agent acts as chairman of this committee and has the personal responsibility of giving adequate publicity to the conference. He also acts as chairman of the conference and selects the topics to be discussed in accordance with the commodities which are of greatest importance to the region. He appoints commodity committees of three delegates each to take notes on and formulate a report of each commodity discussion. The chairman of each commodity committee has the responsibility of seeing that the written report is prepared, presented at the conference, and given to the local press. An attempt was made to include within each commodity discussion some practical problems common to the region. The purpose was to put such problems before the delegates in order to provoke discussion and to develop some local conclusions as to production practices indicated in view of the commodity price outlook.

Graphic charts are used in conjunction with commodity discussions to illustrate the manner in which supply and demand factors operate to fix prices and bring about the several kinds of price movements involved. An economic chart service is offered to local and community farm leaders who will agree to set up an adequate bulletin board in a public place and display thereon the material sent him periodically.

A monthly mimeographed circular of the current agricultural situation is issued under the title of "Livestock Marketing Notes." Copies of this publication are mailed to the officers of agricultural cooperatives and associations, to extension agents, and to selected local farm leaders.

Extension specialists and staff members of the department of agricultural economics periodically broadcast general and community outlook information at timely seasons of the year, and specialists present current commodity situations and outlooks at general meetings through the year.

Project 2. Farm accounts and farm-business mail survey records are the two principal methods used in teaching the subject matter in the farm-management project. Farmers enrolled in the work are encouraged to keep, summarize, and analyze their own records and to put into effect corrective measures to improve the organization and administration of the farm business. In simple farm accounting, the cooperators are enrolled by the county agents. The inventory, financial record, and labor record forms are prepared by the extension specialist. The county agent mails the forms to the cooperators, collects their reports monthly, and checks them over with the specialist. At the close of the year, the county agent and specialist work together with some of the cooperators in closing and summarizing the accounts, and graphic charts of resulting data are prepared by the extension agent.

In the farm-business mail survey, the extension agent obtains the enrollment of farmers by mail and sends weekly questionnaire sheets to cooperating farmers, collecting and checking them when completed and forwarding them to the specialist who summarizes enterprise data for each farm record and returns the result sheet to the agent who in turn forwards it to the record keeper with request that he sign up for adoption of corrective measures.

Results:

Project 1. The total number of spring and fall agricultural outlook conferences held in 1928 was 41, and the attendance was 3,384 persons. While it is clearly evident that satisfactory progress is being accomplished in the matter of developing sound economic thinking on the part of delegates who have attended more than one conference, no formal selection and use of local leaders for furthering the dissemination of economic information was put into effect in 1928. Nevertheless, those in charge of the work recognize the necessity of employing local leaders and the need of shaping the development of the project toward the solution of the various problems encountered in the work. It is estimated that approximately 20 economic chart bulletin boards were active at the close of 1928 and that an average of about 750 copies of "Livestock Marketing Notes" were mailed monthly during the year 1928. Four radio talks were

broadcast on the corn-hog situation, the beef-cattle situation, and the general agricultural situation. The dairy situation was discussed at six general meetings in as many counties before a total attendance of 424 persons.

Project 2. As a result of the work with the general farm business mail survey, 42 records out of 96 started were completed, also 707 enterprise mail survey records. Simple measures of efficiency were returned to farmers with the high, low, and average figures for the group for the purpose of leading the cooperators to analyze their practices and adopt corrective measures under the supervision of the extension agent and production specialist.

Montana

January 1 to December 31, 1928,
Ben F. Alvord.

Projects: 1. Farm accounts.
2. County agricultural economic program development.
3. Agricultural outlook.

Methods and Results:

Project 1. Seven county agents in irrigated areas started the farm-accounts project, but only three are carrying it through. Complete records are being kept on only nine farms. Four other county agents are cooperating less fully, and 12 detailed records are being obtained from their counties. In only a few counties do investment and income of irrigated farm exceed those of dry farms. Two county agents located in dry-land areas are carrying on farm-organization work through accounts. They have six good records on wheat farms.

Some work was done in the Milk River Valley to promote better farm organization in irrigated districts where some farmers cooperated to the extent of keeping detailed accounts with the assistance of the county agent in order that a more thorough study of farming in the valley could be made. Six meetings were held with cooperative programs given by the soils department, division of economics, and the extension economist. Recommendations made at earlier conferences held in November, 1927, were used as a basis for discussion and farm set-ups or budgets. A series of similar meetings was held in Pondera County by the extension economist, the county agent, and the agriculturist from the Valier Land and Water Company, and the county agent followed these meetings up with a bulletin on farm budgets adapted to irrigated farms in that section.

With the close of the county agent conference, it became apparent that some accounts must be kept in counties having no county agents and also in counties in which the agents did not elect any accounts project, in order that information might be gained on certain specific types of farms that promise a considerable degree of success. The experiment station has for several years supplied funds for this study, and the extension economist has handled the field end of the work. This arrangement applied to these miscellaneous farms was given considerable attention during the year. A month was also devoted to

lining up and assisting nine big-team operators in keeping their accounts, a study of the place of the big team and the tractor being imperative because of the great increase in tractor ownership and consequent decrease in the use of horses. These records were difficult to supervise, as the cooperators were chosen solely on the basis of big-team operation on a fairly effective scale. For the most part, they were very indifferent record keepers and so scattered that close and frequent supervision on the part of the extension economist was impossible. The results can not be fully summarized until the close of the fiscal year, but preliminary summaries indicate that where considerable range land is available, horses will do a given amount of work considerably cheaper than the tractor. However, they lack speed and thus limit the acreage that can be handled by one man to a smaller area than may be handled by a good tractor.

Project 2. Nine county agents are carrying the project on county agricultural economic programs in an effort to have a definite long-time agricultural economic program outlined and followed. Two, who were really just finishing the project started in 1927, were assisted by the department of agricultural economics. The farm set-ups or budgets best suited to local conditions were the points around which discussion centered. Other work on this project required a month of the extension economist's time.

Project 3. The outlook work was given less time than its importance would justify, although it required a considerable amount of office work on the part of the extension economist. Three outlook reports were issued and supplemented by the county extension agents with local material in an effort to assist farmers to adjust their organization to meet all major shifts in economic situations affecting agriculture.

Nebraska

December 1, 1927, to July 31, 1928,

Mason Yerkes,

August 1 to December 31, 1928,

Ralph Cole.

- Projects:
1. Farm organization through accounts,
 2. "Nebraska farmer" project,
 3. Enterprise-cost studies,
 4. Dissemination of economic information.

Methods:

Project 1. The work of farm organization through accounts is now established in 12 counties. Cooperators are obtained in new counties by the use of form letters, personal interviews, news articles, and other means. Form letters are sent to a selected list of men who, in the opinion of the county agent, would be good cooperators. Two letters are sent to each man, and a card inclosed with each one for return to the county agent in case the farmer wishes to enroll in the project. An inventory sheet is sent to each man who returns the card in order that he may list his property items and their values. Later, the cooperators

are notified of the date and place of a meeting at which the State extension agent in farm management will give instruction and help in entering inventories. Follow-up letters are sent during the year to all cooperators for the purpose of keeping up interest and explaining how various items should be handled in keeping the book. In December, each cooperator is asked to come to a meeting point at a specified time to turn in his record book and receive a new one for the next year. At this point he is met by the field man in rural economics or the State extension agent, and usually the county agent. All necessary information is obtained and entered in the old book, and the beginning inventory is entered in the new book which is turned over to the cooperator. The telephone is freely used in reminding men of their appointments and finding out when they can meet. Farm visits are made to obtain the old books and deliver new ones in instances where the cooperators are unable to attend the meetings. The cooperators are urged to bring in other men interested in keeping farm accounts.

Area studies are based on farm records from the various counties cooperating in the project. After obtaining the records in the field, the work is completed in the extension office from which copies of the summaries are sent to cooperators with explanations fitted to individual cases. Farm bookkeeping is taught in the rural schools. Form letters are sent to county superintendents to remind them of the course and of the willingness of the county agents to cooperate. Visits are made to county institute meetings to present farm records to rural teachers. In cooperation with the department of rural economics, an effort is being made to work out a uniform system for farmers' elevators. Data for this work have been obtained through cooperation with two accounting offices in Omaha, and the rest of the work is carried on in the office and through farmers' elevators over the State.

Project 2. "The Nebraska Farmer" project is carried on largely for the purpose of increasing public interest in farm accounting. A course in farm accounting, consisting of five lessons, was given through "The Nebraska Farmer" by the State extension agent. Four of the lessons consisted of a set of figures published in the paper which made a complete set of accounts when entered in the record book. The purpose of the four lessons was to teach the use of the book so that each person taking the course would be able to keep a satisfactory record of his own farm business. The other lesson dealt with the beginning inventory of each man's farm business and was given the latter part of December to make it possible for him to start a record January 1. The Nebraska Farmer course was announced in three issues of the publication, the first lesson appearing in the issue of November 24 and the other four at intervals of two weeks, ending with the issue of January 19. Each lesson was supplemented by a radio talk given by the State extension agent. After the first two lessons were completed, the books were sent to the office for correction. The corrected books were returned to their owners with another book to use in keeping records of their business during 1929.

Project 3. In the enterprise-cost studies, the State extension agent and the field man of the department of rural economics make individual farm visits, placing enterprise records on corn, oats, wheat, and other enterprises in which the farmer may be interested. A second farm visit is made when the record is completed, and the results are summarized and tabulated in the office.

Work is done on the Nebraska corn-yield contest and in wheat studies in cooperation with the department of agronomy and on the pig-crop contest in cooperation with the department of animal industry. Operation costs for tractors will be obtained from 50 individual farmers.

Project 4. "The Nebraska Economic Situation" is a circular, published monthly, containing recent and reliable data of an economic nature affecting agriculture. It is sent to all cooperators keeping farm accounts and enterprise-cost records, as well as to all others who request it.

Results:

Project 1. During the fall of 1928, farm-account schools were held in five different counties which have recently become interested in this project. Calls were also made upon individuals to place farm-account books. In nearly every case, the farmers' books were inventoried which means, of course, a much greater chance of the men finishing next year. Six hundred and thirty farm-record books were distributed during the year, and 516 farmers kept and completed their records. Assistance was given to 293 of these men in summarizing and interpreting their records, and it is estimated that 108 farmers made changes in their business as a result of keeping records. Farm-account exhibits were made at the State fair and at the Phelps County fair. Farm bookkeeping was taught to 1,061 students in 93 rural schools during the year. The demand for the bookkeeping set of farm accounts has been constantly growing, as is shown by the numbers sent out by the mailing department of the extension service. Talks were made before four county institute meetings to present the subject to the teachers. The preliminary work of gathering the data for the uniform accounting system for elevators has been completed. Later it will be presented to farmers' elevators in the State. Area studies on farm records for 1927 were completed for 212 farms in 11 counties. There should be summaries for two more counties for 1928 and even more for 1929.

Project 2. Forty-five men who started keeping records on their farm business through "The Nebraska Farmer" short course in farm accounts have completed that record and sent their books in to the office for summary. Each one requested a new book for 1929. Of the 265 men who enrolled in the course this year, 190 have sent in their books with the first two lessons and so have received books for their own farms for 1929.

Project 3. Summaries were made for 1928 on wheat for 157 farms in five counties and returned with a write-up to the respective county agents. A study of the cost of producing oats was made on 25 Fillmore County farms. Corn studies have been completed on 26 Phelps County records and 49 from Fillmore County, and at least 86 corn-cost records are expected from three other counties. Thirteen men gave sufficient data for a summary of their records in the pig-crop contest.

Project 4. The goal set for the "Nebraska Economic Situation" project has been reached for the year. The size of the mailing list has increased by individual requests and other means to 3,000 persons.

Combine Survey: Both field and office work was done on a combine survey in cooperation with the department of agricultural engineering. Farm visits were made in various counties and blanks filled out with the required information as to kind of combine, acres combined, cost of fuel, labor, depreciation, and so on, and a questionnaire as to how well the combine worked and how well the cooperator was satisfied.

New Hampshire

December 1, 1927, to November 30, 1928,
H. C. Woodworth and M. F. Abell.

Project: Farm organization and accounts.

Methods: During 1927 a list of active farmers was made up for each county. This list was made up of men physically and mentally vigorous enough to look forward to a program of bigger and better farming. The making of this list from the names of all the farmers did not mean the neglect of the older man who perhaps should not expand his present small business but rather that work on this project would be concentrated on the man who can and should expand. The older man is especially benefited by assistance in growing commodities and in adjusting his production to his peculiar conditions rather than by expansion. The list includes the men who are all doing a good business. Even the man who is apparently doing a large business may do better if he gets a different view point. The list as reported in the 1927 annual report contains about 1,100 names, and special emphasis has been placed on influencing this group to a larger business.

As the numbers in each county are comparatively small, and as each farm and farmer presents a special problem, personal visits have been made an important part of the program. These visits are important in many ways, as they show how difficult it is for some men to have better organization. With all the handicaps that bigger and better farming may encounter in a State with broken and bold topography, the most serious factor on many farms is the inability of some farmers to see the problem. There are a few individuals who, even though young and vigorous are still deeply rooted to old standards. This is largely due to environment, as they have grown up with a self-sufficient system of farming. Personal visits to the farmers acquaint the farm-management specialist with the problems involved and illustrate how some problems may have been partially solved by some individuals. Also, in many instances, they show the farmer in a definite way how he could increase his business and his income. Then, as definite cases, they show the county agent how he can help his farmers by similar instances elsewhere.

Farm-management tours were conducted to farms where different enterprises were carried on. Fruit, dairy, poultry, and market-garden farms were studied. On one farm the value of alfalfa was emphasized in helping to keep more stock on a small farm, and a witch-grass eradicator was demonstrated on three of the tours and at a field meeting. This was simply a special spring-tooth harrow that digs out the roots and enables the farmer to produce crops with less labor. Farm-account schools were held in two counties. Inventories were made and credit statements drawn up.

Work among young farmers was carried on by a variety of agencies. The work of the farm-management specialist included four types of activities as follows: (1) round-table discussions with young farmers, (2) personal visits to young farmers, (3) special certified-potato project in Coos County, (4) special young farmers' program during farmers' week. The size of dairy, poultry, fruit, and general farms was considered in the round-table discussions, also the amount of capital needed to start farming and methods of financing a start. Other subjects were size of business, different opportunities open to young men in the area, and the financial problems of young men starting farming.

Results: About 110 personal visits were made during the year. Eight tours were conducted, and three account schools were held in two counties. Accounts were summarized on six demonstration farms, and it was found that the two farmers having the largest labor incomes were engaged in retailing milk. The demonstration farms are all available for use on farm-management tours. Each has its own problem for solution and one that can be readily appreciated on tour. Letters to prospective account keepers were sent to the special list of active farmers, and 115 account books were requested as a result. Thirty-two of these books were completed and summarized at the State office.

The results of the work are difficult to measure. An individual may see an opportunity opening up for him in the way of better and bigger farming as the result of a tour or a personal visit, and yet it may be several years before he can get into a position to begin to make a change. Ordinarily these changes come slowly. However, there are examples of a complete change of a man's philosophy of farming and a complete change in his practices, his income, and his outlook over a period of years.

For some time the demonstrators have attempted to get a farmer sufficiently interested to install a sweep rake to get hay from the field to the barn. This year a Lebanon farmer purchased a sweep rake and installed it on his tractor. As the barn is located in the center of the farm, the haul was short, and the method worked out very satisfactorily and saved much expense for labor. It is hoped to give a demonstration on this farm during 1929. Survey lines for tile were run by demonstrators on 10 different farms so that larger fields could be had to work with, thereby expanding operations. In one other case, the problem of draining a 50-acre swamp has been discussed with a Hillsboro County farmer, and he is now draining about four acres as an experiment and intends to try out celery and several other crops. The work of raising certified seed potatoes with a group of young farmers in Coos County was continued in 1928. Seven new boys were assisted in the purchase of seed, and the 11 boys who were assisted last year were included in this year's group. Of the 11 who cooperated in 1927, 10 passed final certification, and nine of them used their own seed in 1928. Of these, five passed the first inspection and four the second. Two who did so well in 1927 failed because they held their cut seed for three weeks before planting. Two had an uneven stand, and one failed to rogue thoroughly and failed to pass the second inspection. The one boy who failed to pass bin inspection because of a mixture of two strains bought new seed and, although working through the agricultural department of the high school, was included in the inspection of 1928 and did very well. In one instance, the work has so changed the attitude of one of the young men that his plans are now definite to stay on the farm. A few sheep and four or five cows constituted the entire source of income on his father's farm which prospect was not an alluring one to the boy. The oppor-

tunity to escape that outlook and remain on the farm came at the right moment. Raising potatoes for seed gave the boy a changed view point. He gives promise of becoming a real grower.

In every instance, the father has been extremely interested for his own as well as for the boy's sake. In 1927, 10 boys with 11 acres of potatoes each passed final inspection. Of the 18 boys who raised 28 acres for certification in 1928, 13 were successful in having 18 acres pass the second inspection. The total yield was approximately 7,000 bushels. This project seems very much worth while for the boy and for the farm. It arouses interest and enthusiasm and maintains this attitude toward the farm and makes for better balance as to management on many of the farms.

An outstanding example of the certified-potato work with boys is that of one of the recent graduates of the college who was interested by the county club leader in the project on a small patch and under the encouragement of the local and State club leaders planted about two acres with certified seed. He had good yields, and the seed was certified. Eventually this boy worked up to eight acres of potatoes and owned a complete potato outfit. After graduation from college, it was suggested to him that he use his energy and experience in a potato proposition, and this year he put in 35 acres near Lancaster which is the largest field ever entered for certification in New Hampshire by an individual. The field was certified. As this young man used the very latest machinery -- the two-row planter, tractor, machine picker, etc., and did the work very efficiently, this has been a very fine demonstration in that part of the State. He produced about 314 bushels per acre at a labor cost of about 68 hours and plans to grow about 50 acres in 1928.

About 40 boys attended the young farmers' program at Durham. During the week trips were planned to six farms. On each visit the boy was given a blank to fill out. These blanks had been prepared in advance and were designed to bring out important factors of management. To avoid confusion and to make the visit as effective as possible, the farmer was asked questions that brought out the problems that the boys were to put on their blanks. The boys were encouraged to ask any question that occurred to them as pertinent to a better understanding of the problem. The success of this type of work with young men was obvious. It seemed to have an interest that the class-room method does not have. In so far as possible, the work with young farmers should take on the idea of farm visits or barn meetings.

New Jersey

December 1, 1927, to November 30, 1928,

W. F. Knowles.

- Projects:
1. Farm accounts.
 2. Dissemination of timely economic information.

Methods:

Project 1. It was planned to hold at least one farm-account school for new men in each of the 19 counties that have county agents and to encourage an increasing number of farmers to keep accounts during the year. At least one

farm-account analysis school was planned for each county and banker-farmer meetings for three counties.

The methods used in teaching subject matter in the farm-account schools were practically the same as those used in previous years. In December, 1927, the specialist made arrangements and set the dates for the farm-account schools to be held in each county. Each county agent was advised by mail of these dates far enough in advance for him to make local arrangements. The specialist furnished the subject matter and the farm-account books free of charge to the farmers who were shown how to take an inventory, to make a credit statement, and to keep a cash account in the farm-account book.

At the analysis schools each farmer was shown how to take an inventory, make a new credit statement, and summarize his farm business for 1927. He was also shown how the account could be analyzed. Factors in successful farming were also discussed at each one of the analysis meetings. The profitable use of a harp file, a box file, a blackboard, and other useful things for keeping the business in better shape were demonstrated to the farmers. At some of the schools a talk on price trends was given by the specialist. At others emphasis was placed on the importance of naming the farm, using a proper check book and making notations in it, the use of a diary, the importance of having a safe-deposit box at the bank, the advisability of some farmers carrying life insurance, and the desirability of making a will. Each farmer who attended the schools was expected to keep a farm-account book for 1928. The books were given to him with the understanding that each farmer would be followed up through the county agent's office, either by personal visits from the county agent or by letter.

Project 2. The "Monthly Economic Review of New Jersey Agriculture" is issued and distributed, and talks are given on prices and price trends to farmers, bankers, and feed dealers, also to other business men in various communities. Short, timely articles on New Jersey agriculture are published and other useful information furnished to the press. Farm-barn meetings are held on typical farms selected by the county agent and the farm-management specialist. The county agent gets the permission of the farmer and makes a survey of his business, layout, and other factors of importance to be pointed out at the meeting. Usually the dairy specialist and the specialist in rural engineering attend with the farm-management specialist, and the farm-management man discusses the farm business, mentioning the number of enterprises, the layout, methods used in saving labor, marketing, and other factors. The dairy specialist discusses the value of cow testing association work and the need for keeping records, and the specialist in rural engineering devotes his attention largely to barn construction, arrangement, and ventilation. The meetings are held right in the barn behind the cows, and the farmer and his neighbors are free to ask as many questions as they wish which are answered by the various specialists conducting the meeting.

Results:

Project 1. Statistical reports of county agents indicate an increasing amount of farm-management extension work done. The work in farm accounting, however, is not so encouraging when measured in terms of books actually summarized

as lack of man-power limits the follow-up work necessary to effect large numbers of completions and analyses. County agents report that farmers get much value from keeping their books and making an inventory, even though their books are not summarized, and in many cases, as a result of making an inventory and a credit statement and keeping an account, farmers have been able to present to their bankers a clearer picture of what they are doing thereby obtaining loans more easily. Bankers are well pleased with the farm account work, and it has received favorable editorial comment from some of our newspaper editors.

Farm-account schools were held in 19 counties, and about 1,000 farmers were shown how to take an inventory, make a credit statement, and keep a simple farm account. Farm account analysis schools were held in some counties. More personal work was done by county agents on farm accounting and farm-account analysis than ever before, and bankers in several counties are co-operating more earnestly in the work and in four counties have paid for books. The total number of farm-account books distributed throughout the State during 1928 was 914.

Project 2. The "Monthly Economic Review of New Jersey Agriculture" was published regularly and sent to a mailing list of about 800 people. Price talks on various enterprises have been given in several counties during the year. Price charts have been kept up to date and added to. One chart shows the farm-price index in comparison to the index of nonagricultural commodities, and several new charts have been added on the relation of price of milk to price of feed, price of eggs to price of feed, and receipts of cream and milk in New York City. Farmers are much interested in the price talks. Farm-barn meetings were held in seven counties, and one farmer-banker tour was held. The agricultural outlook for New Jersey farmers, based largely on the Federal outlook report for 1928, was issued in February, and agricultural outlook talks were given at several meetings of farmers, bankers, rotarians, Kiwanians, and others.

Farm-management schools were held in nine counties. In one county, these meetings were held in cooperation with the grange, and in other counties there were community meetings in the nature of forums where agricultural economics and farm management were discussed. Discussions were built around enterprises in which the farmers were interested. For example, at Sussex in a dairy section, the program was as follows:

1. "Farm Relief and What it Means to Sussex County Dairy Farmers,"
by J. G. Lipman, director of New Jersey Experiment Station.
2. "How the Dairy Farmer Can Improve and Maintain His Pastures,"
by H. R. Cox, specialist in farm crops.
3. "Clean Milk -- What the Farmer Can Do to Help,"
by Mr. Dougherty, New York City Board of Health.
4. "The Dairy Outlook,"
by W. F. Knowles, farm-management specialist.

Miscellaneous: A survey was made on 57 fruit and vegetable farms in Burlington County and on 43 poultry farms in Ocean County, the extension service cooperating with the department of farm management. Manuscript was completed in November for an extension bulletin entitled "Supply and Price of Eggs."

New Mexico

December 1, 1927, to November 30, 1928,
L. H. Hauter.

- Projects:
1. Farm organization through accounts.
 2. Compiling and disseminating outlook, market, and price reports.
 3. Compiling and furnishing State, regional, and county economic data and making use of same in developing an economically sound program of agriculture and extension work.

Methods and Results:

Project 1. The extension economics work in the field has been conducted almost entirely by county extension agents. One of the assistant directors has devoted approximately one-third of his time to the work. Since 1924 an effort has been made to teach farmers and farm boys to keep simple farm accounts in a specially prepared account book and to make use of such records to improve their farm business. Principles of profitable farm management have been demonstrated by means of a summary of account books completed within a county. A total of 123 farm-account books were distributed by county agents in nine counties during 1928, and 70 farmers, representing all nine of the counties, kept their records through the year. In addition, the extension specialist in economics distributed 53 books to farm-survey cooperators. No effort was made to summarize these records unless they were specially desired, in which case each book was summarized at the time of taking the farmer's record and the summary left with the farmer. The account books were used, however, in obtaining the necessary information for the survey study.

The plan of procedure was to conduct farm-account schools and organize father-son account clubs with follow-up work by county extension workers in cooperation with the State extension office. A farm management survey was carried on in two counties. This survey was started in 1925, and records were taken on all the farms for the fourth time in 1928. The facts shown in the repeated surveys of the same counties indicate the most successful practices in farm management which are giving some valuable background for extension work, although a complete summary of the survey records has not been made. It is planned to make a more complete study of the data obtained in the fifth annual survey and to use it in building agricultural extension programs in the area.

Project 2. Information is made available to farmers and ranchmen on the livestock situation and outlook and price tendencies to assist them in planning production to meet market demands. Four phases of this work were planned for 1928 as follows: (1) annual outlook report, (2) monthly price charts, (3) county price data, (4) periodical reports. An outlook report for New Mexico was prepared for the first time by a committee of county extension agents during the annual State extension conference. Agents who were experienced in New Mexico

conditions for 10 or more years were active members of this committee, and the report was based on the Federal outlook report, taking into consideration the various conditions peculiar to New Mexico. A summary of the State outlook report supplied to all newspapers in the State received wide publicity. Copies of the report were supplied to county agents for distribution on request, and the part-time extension economist discussed the outlook at four public meetings.

During the past several years, price charts with monthly intervals have been prepared in the State office and have been kept up to date from month to month with curves showing the trend of the market. These charts have included all of the principal products of New Mexico. At the time of the 1928 annual conference, requests were received from several agents for copies of these charts, and it was agreed that charts on the subjects requested should be made up in the State office and supplied to county offices for reference purposes. While it is difficult to make any estimate of the results of this work, it has been of definite advantage to county agents in keeping in touch with the trends of markets and in pointing out to their cooperators the outstanding facts in such trends.

For the fourth year, monthly price sheets covering certain products were prepared from reports submitted by county extension agents, and a summary of these price sheets was mailed to county agents and others requesting the information. A change was made during 1928 in the date of collecting price information from the first of each month to the 15th, which arrangement makes the price lists compiled in the extension office correspond with the dates of the price list compiled in the Washington office. The summary price lists as sent to county agents have been valuable to them throughout the year and in many cases supply information that is effecting a more satisfactory adjustment in prices. Where great discrepancies occur the tendency is to seek better marketing opportunities. Also, people looking for feed supplies will seek the market where the lowest prices are indicated so that the demand for the product has a stabilizing effect on the market.

Project 3. From 1924 to 1928 a large amount of statistical material was prepared which has been available for the use of the extension economist for meetings and has served as a background for press articles and for talks before farmers. During the winters of 1926 and 1927, an economic conference added a large volume of statistics, copies of which have been bound in permanent form for reference. Following the economic conference, a more complete farm survey was made and the data tabulated for reference. During the summer of 1927 more complete information was obtained on the production requirements of various enterprises including cotton, alfalfa, corn, cantaloupes, cabbage, and tomatoes, the feeding of sheep and cattle, and the maintenance of farm flocks of various kinds. It is planned to make practical use of such material already on file and other available material from: (1) United States Census, (2) United States Department of Agriculture statistical reports, (3) unpublished data gathered by the State statistician of the Bureau of Agricultural Economics, (4) United States Department of Commerce reports, (5) information gathered by the New Mexico department of agricultural economics, (6) farm-account summaries, (7) information gathered specifically for that purpose. Much valuable information has been compiled during 1928 that will serve as a background for future reference and additional publications.

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New York

December 1, 1927, to November 30, 1928,
V. B. Hart, M. C. Bond, and L. M. Vaughan.

- Projects:
1. Farm accounts.
 2. Correspondence course.
 3. Dissemination of timely economic information.

Methods and Results:

Project 1. Farm accounting is promoted by means of the farm-business service, work with juniors in 4-H clubs, farm-account schools, a farm-inventory campaign, and a special farm-account service in Genesee County. In the farm-business service, the farmer pays a fee of \$2, takes his own inventory, and keeps a record of his cash receipts and expenses. At the end of the year, the college summarizes the records and, after making an efficiency study of the farmer's business, recommends such changes as the study indicates are advisable. At the present time, the service is limited to four farmers per county.

Through cooperation of the agricultural committee of the New York State Bankers' Association and the office of the State club leader, a 4-H farm-account project has been conducted in five counties of the State. The purpose of this work is to encourage the keeping of simple farm records, to teach better farm-business methods, to use the accounts as a basis for making more money on the farm concerned, and to teach members how to use a bank. Each club is sponsored by a local bank, and an officer of the bank serves as assistant leader. An extension specialist from the college visits each club six times during the year and assists in starting and summarizing the accounts.

Seven farm-account schools have been held. These schools are organized by county agents for the purpose of helping farmers take their own inventories and keep cash accounts. A school lasts two days, and every other period is devoted to discussions of general farm-management problems. These schools provide an excellent opportunity for combining general farm-management teaching and farm-account work. By the time the dairyman is tired of figuring up the capacity of his hay mow and silo, he gets a change in the way of a discussion of the dairy cycle or cost of producing cash crops.

The success of the 1926-27 farm-inventory campaign, which was attempted rather late in the season and on a rather limited scale, led to the planning of a much larger campaign for 1927-28. In addition to the expected cooperation that came from county agents and country banks, several organizations which had never before cooperated on the inventory work gave most valuable assistance. The State Department of Education, through the Division of Vocational Education, issued an order to the 92 agricultural high school teachers in the State to call special meetings during farm-inventory week of the young farmers' clubs which they are sponsoring. At these meetings instruction was given in taking farm inventories, in making out credit statements, and an opportunity was provided for a local banker to address club members on the use of bank credit.

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The New York State Farm Bureau Federation at its annual meeting at Syracuse adopted resolutions approving the farm-credit statement used in the inventory campaign and recommending its wider use by country banks. The officers of the federation also instructed their secretary to send personal letters to every country banker in the State announcing their approval of the inventory and credit-statement work and urging cooperation on the part of the banks.

The 903 local granges in the State were supplied with material for a special lecturer's hour on the farm inventory and credit statement for their first meeting of the year. Many granges invited local bankers to give talks at these meetings on using bank credit and doing business with a bank.

"The Cornell Countryman" gave considerable space to inventory and credit-statement articles in the December anniversary issue. Members of the editorial staff made a list from the college records of alumni who are now farming in the State and sent to each a copy of the December issue and the college farm-inventory book, together with a personal letter calling attention to farm-inventory articles in the publication and urging that each alumnus start 1928 by taking an inventory of his farm business.

The editors of "The American Agriculturist" and "The Dairymen's League News" gave excellent publicity to the inventory work by feature articles and editorials. Country dailies and weeklies also made excellent use of articles furnished by the college news service and by county agents and bankers.

The publicity given to the inventory campaign resulted in a tremendous demand for the college farm-inventory book, and a revised edition of 10,000 copies was exhausted in the first 10 days of the campaign. Five thousand more went a little faster, and a second 10,000 were more than half gone before the start of farm-inventory week, 1928. By the end of that week, 20,490 books had been distributed. Results of the campaign indicated that the number of farmers who took inventories in 1928 was more than double that of any previous year. They also indicate the need for another campaign, the need for starting earlier in planning future campaigns, and that the farm-inventory and credit-statement work is the most valuable kind of farm-account work that has been done in the State.

In Genesee County, a farm-account service which was started March 1, 1927, has been carried on through the year. Complete sets of farm accounts were closed last March on 50 farms, and results on all important enterprises were returned to the farmers. A full-time farm-management specialist is employed jointly by the farmers receiving the service, the central farm bureau office, the Genesee County farm bureau, and the department of agricultural economics at the college. This specialist keeps complete cost accounts on the farms, visiting each farm at least once each month to post the accounts and give farm-management advice. Each farmer cooperating formerly paid \$18 annually for the service, and the balance of a budget of \$3,200 was covered by the other cooperating agencies. This account service has provided farm-management material of great value to other farmers in the county. When it became known last March that sufficient extension funds were not available to continue this work during the present year, more than 40 of the cooperating farmers offered to pay an additional \$12 each annually in order to maintain the service. Several other counties in the State are very anxious to start an account service similar to that in Genesee County.

Project 2. Correspondence courses have been offered during the year as follows: One elementary and two advanced courses in general farm management, one course in farm accounting, one in cooperative marketing, one in agricultural prices, and a special course in prices for agricultural teachers and county agents. The present enrollment in all courses is 145. The enrollment during the year averaged 101.5, and certificates have been awarded during the year to 48 persons.

Project 3. During the year, 240 lectures were given at community meetings. Most of these lectures were scheduled in a series of communities by county agricultural agents as a part of their regular community programs. Twenty-two institutes were held at which farm-management specialists gave lectures or discussions. There appears to be a decided place in the farm-management and marketing extension field for the old-time farmers' institute. In many counties the annual institute is an established institution, and economic material can usually be better presented at such meetings than at special farm-management or marketing schools called for that purpose only. Many so-called institutes are in reality one-day extension schools at which no registration fee is charged and at which a local person presides as chairman in place of the county agricultural agent. Also during the year the department has conducted alone or in cooperation with other departments six marketing and farm-management schools with an average attendance of 69 persons. These schools have been of one-day duration and wherever possible have been preceded by a community labor-income survey, the labor-income records thus obtained being used as a basis for lectures and discussions at the schools. Members of the department held 108 conferences during the year with officers and directors of cooperative associations, trustees of State schools of agriculture, representatives of State and county banking associations, groups of high school agricultural teachers, managers of State institutional farms, and other agricultural groups. The conferences with representatives of cooperative associations were usually for the purpose of giving assistance in planning sound financial policies or in assisting in establishing or checking up on systems of accounting. Conferences with officials of State schools were usually for the purpose of making analyses of State farms or to give assistance in setting up or closing accounts. Conferences with high school teachers were held to discuss recent farm-management and marketing work and to help in planning courses of instruction for high school students. Problems of mutual interest to farmers and bankers were discussed at several conferences held with groups of bankers and with groups of both farmers and bankers.

Members of the resident research and teaching staff have published "Farm Economics" which gives a monthly review of agricultural prices and conditions and results of recent research work in the field of agricultural economics. It is now being sent to 6,254 farm bureau committeemen, agricultural teachers, country bankers, and other leaders in agricultural work. The extension staff has continued the popular monthly release of "Agricultural Economics" and results of recent research work known as "The Market Basket." This summary of agricultural economic information is mimeographed and sent to each of the 55 county agricultural agents for publication in their local farm bureau news or for release as a service letter to their entire farm bureau membership. There seems to be a definite place for such a digest of outlook material prepared in popular style and minus tables, strings of figures, and fourth decimal places. Such material is in a form that the farmer can easily read after a hard day's work or while bringing it in from the mail box.

An important piece of work has been done in assisting county agricultural economic boards in three counties. These groups consist of carefully selected representative farmers and city business men from formerly successful hay and grain sections. Each board came to the college for a series of lectures on the economic outlook for their counties. The information presented by the extension staff was based on labor incomes and enterprise studies made in the counties concerned and on other economic information available. Following the meetings at the college the county committee was divided into commodity sub-committees which prepared, in cooperation with the college extension staff, specific recommendations concerning the production and marketing problems of their particular products. Reports of these sub-committees were then combined into a general report which was presented to the farmers of the county in community meetings as the recommendations of a group of their own successful farmers who had really studied the problems involved.

Thirty-five lectures have been given to such groups of city businessmen as rotary and Kiwanis clubs and chambers of commerce. There is a decided need for acquainting the city business man with the agricultural outlook and other economic information.

North Dakota

December 1, 1927, to November 30, 1928,
R. E. Willard and O. M. Fuller.

- Projects:
1. Presentation of economic information for regional programs of work.
 2. Farm accounts.
 3. Farm organization.
 4. Poultry-record demonstrations.

Methods and Results:

Project 1. In a type-of-farming study previously made by the department of farm management, the State had been divided into 14 separate areas, in each of which the problems of production took on a little different form. Some of these areas were combined, and key farmers were drafted, a few coming from each county in the sector. These farmers were organized into committees on cash crops, feed crops, pasture, horticulture, beef cattle, dairy, hogs and sheep, poultry, horses and farm power, and farm organization. The committees were farmer-controlled except for an occasional businessman, banker, or elevatorman among the ranks. Members of the extension force gave assistance only when necessary. The farm-management specialist acted as secretary in the farm-organization committee at all conferences. After the organization had been perfected, seven drives were made in the form of economic conferences. These conferences were considered quite a success. They were well attended in spite of cold weather in February, and much credit is due the farmers and farm women who devoted at least two days of their time to the consideration of this matter. The recommendations of the committees were adopted at a general session in their respective areas, and it was thought that the conclusions reached in the conferences could be reasonably relied upon to furnish the basis for determining what and how much to produce and the best methods and practices to follow that had been devised up to the present time. In March the farm-management specialist assembled the recommendations of all the committees from all the different areas in Extension Circular No. 81 entitled "The North Dakota Highway."

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Contrary to the opinion of many that farmers react in an opposite way to recommendations as to changes in crop acreages, this study shows that opinion to be unfounded, at least to a certain extent, as in 28 instances out of 49 farmers reacted according to the recommendations given at the conferences. Failure of farmers to increase acreages of oats and corn as recommended at the conferences was perhaps due to the fact that barley prices were high and some of the oats and corn acreage was used for that crop. Oats and corn were very poor crops in North Dakota in 1927, for which reason, no doubt, farmers decided to grow less of them. Increases in some of the cash crops may have caused a reduction in the acreage of oats and corn.

As a result of the success attained at the regional economic conferences, and owing to the demand in the counties, it was decided to hold at least 12 county economic conferences in 1929. The farm-management specialist started the preparation of fact material in September. New material was added to old pamphlets and charts brought up to date, and in addition it was decided to prepare county pamphlets containing basic county economic data to be used along with the old pamphlets.

Project 2. Less emphasis than usual was placed on farm accounting in 1928, as the peak load of the work came at the time of the economic conferences. About 50 cooperators were carried in the project, the records being maintained in rather more complete form than the ordinary simple farm accounting because of the desire to obtain additional information. Owing to the demand for additional work in schools, the assistant farm-management specialist prepared an additional problem to be used along with this work, using an actual North Dakota farm record as a guide. Approximately 500 copies of this problem have been sent to public schools. Three hundred farm-account books have been distributed from the State office by direct request, others have been distributed through county agents, and 900 have been distributed into the school system in connection with the teaching of the subject. The books used in the schools were handled by a commercial firm as formerly.

Project 3. The farm-organization project is carried on directly with farmers or through county agents in mapping farms, starting systems of farm accounts, and planning cropping systems with a view to increasing profits. The work has been carried on 35 farms during the year and some work done on a few other farms. A considerable period of time is required to accomplish definite results with a project of this kind. Incomes have been increased in many instances, but it is difficult to decide whether or not this is due to reorganization until after the farmer has reached the final plan.

Project 4. The project on poultry-record demonstrations was started last year in cooperation with the field agent in poultry and poultry raisers interested in enterprise costs. Very good results were obtained, and the project was continued this year. Owing to a pressing need for the services of the extension specialists in the preparation of material and work in connection with the regional economic conferences, only a few cooperators started and completed the project. Thirty-one cooperators have been started in 15 counties for 1928-29, and it is hoped that a good set of records will result.

Miscellaneous: About 80 farmers of the State have been taking a correspondence course on the subject of farm management which has been handled under the direction of the assistant farm-management specialist as one of the regular correspondence courses at the college.

"The North Dakota Farm Outlook" has been published every month during the year. The mailing list has been increased and consists now of approximately 3,700 persons, chiefly North Dakota farmers. In addition to the monthly publication of this periodical, the information contained in it is broadcast by radio from the college on the first open date after each issue. Further publicity is had through the Western Newspaper Union and also through the farm information service of the college.

In connection with the master-farmer movement which has been under way for two years and is sponsored by "The Farmer," a farm paper published in St. Paul, Minnesota, visits were made to many of the farms in the State for the purpose of studying their organization. The results of this study were used in scoring the owners of these farms. After due consideration, five farmers were selected as master farmers in North Dakota, and medals were awarded to them at a banquet held at St. Paul.

Ohio

December 1, 1927, to November 30, 1928,
C. R. Arnold, Guy Miller, and J. C. Neff.

- Projects:
1. Farm organization through accounts.
 2. Teaching farm accounting in rural schools.
 3. Cost accounting on crop and livestock enterprises.
 4. Furnishing economic information to farmers.

Methods:

Project 1. Farm organization through accounts was handled largely by the school method. Half-day beginners' accounting schools and all-day, two-session summary schools for men who had completed their year's record were held in January, February, and March. At the beginners' schools, complete instructions were given on methods of keeping a farm-account book, as well as the value to be received from keeping a record. Special effort was made to have the men bring an inventory with them to the meeting, and this inventory was entered in an account book and their record brought up to date during the session. In several counties, a list of the men who would be interested in the record work was obtained in advance, and each man was supplied with a blank upon which to make a rough sketch of his inventory before coming to the meeting. News articles and suggested letters were supplied to the county agents to assist in enrolling co-operators, and copies of the material used at the meeting were left with the county agents who, in a number of instances, held additional schools after attending one or two conducted by the specialist. Wherever a sufficient number of men began their records, definite plans were immediately made for a summary school to be held one year later. Several follow-up letters for account keepers were prepared throughout the year, and a supply of these letters was sent to county

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agents who sent them on to the men with a personal letter of transmittal. Cartoons were used to good advantage in these letters. Follow-up visits were also made by the extension economist and county agent during the year for the purpose of examining the records and making suggestions where necessary. In a few instances, the farm record men were called together during the summer for a special meeting, at which time special farm-management material was presented and a check made of their records. This plan gives promise of good results and will be followed more extensively during the coming year if time permits.

The attendance at summary schools was slightly larger than the number of records would indicate, as quite often the farmer and his wife or son would work on the same book. In some counties, the plan was used of collecting the books ahead of time, making a complete analysis of them, and then returning them to the farmers at a meeting and discussing them. In such cases, the meeting was held later in the spring and served to extend the work to a larger number of people. The extent of this work is limited to the number of schools which can be held by the staff between December 15 and about the middle of March, as it is difficult to hold a day school after that time in the spring. In a majority of cases, the account books were either brought into the central office by the specialist after the summary school or collected by the county agents later, in case the farmers desired to take them home for a few days after the school. A few individual county reports were then made and returned to the men, showing their own figures compared with averages and standards. In other cases, records from three or four counties of the same general type were grouped into one report in order to give a larger average. In most cases, these reports were returned to the men individually along with the follow-up visits for the first-year men.

Project 2. Farm accounting has been taught in the rural schools for several years, and in the majority of counties it has been carried on without any assistance from the extension specialists. Where the work was started for the first time, some member of the staff met with the teachers and explained the work which was given as a regular part of the elementary school work during the past year. As experience in farm-organization work has indicated that the principal reason why farmers do not keep more and better farm records is that they are not familiar with some simple system which is adapted to their business, it is believed that future results of teaching this work to the boys and girls will well repay the small amount of time now devoted to it.

Two new bulletins were prepared for the work. One was a complete record of a farm with the items listed in chronological order for the use of the pupils. Where it was possible, the totals were omitted from this record so that many practical farm problems were presented. The pupils work out these minor problems and transfer the items to the proper page of an Ohio farm-account book. The other bulletin is a key to the work and a guide for the teacher. These bulletins were printed by the Extension Service and the State Department of Education co-operatively and are supplied free of charge. One copy of the "Complete Farm Record" is supplied each pupil taking the work, and each teacher is furnished with one copy of the key. The farm-account books used are, in most cases, purchased by the pupils at the regular price of 14 cents each. In a very few counties where textbooks are usually furnished, the school boards have purchased farm-account books for the pupils. In two counties, they have been furnished

banks, but no effort has been made to encourage this practice. A number of the counties require the farm-account work as a definite part of the course of study. Where it is given in both the seventh and eighth-grade agricultural course, it is usually given on alternate years, as the two grades are included each time.

Project 3. The keeping of cost records on some particular crop or type of livestock has been taken up in a few counties as part of an improvement campaign on some particular product for the purpose of laying the foundation and pointing out the line along which improvement methods in farm practice may be taken up. Enterprise-cost data on diversified farms has seemed insufficient. Too often farmers are interested in keeping an enterprise-cost record on the commodity with which they are already most efficient, and in that case the real farm-management problem is overlooked. In townships or communities adopting this project, a local leader is appointed whose duty is to attend a county-wide meeting prior to the time when the crop in question is normally planted. At this meeting the extension economist gives instruction on methods of cost keeping and points out the true value of cost records in the farming business. Each local leader is expected to keep costs on the crop in question and to enroll three other cooperators in his community, obtaining cost blanks for them and instructing them as to the method of keeping the cost. During the year, the extension economist furnishes the county agents with suitable material for a follow-up letter to all demonstrators, and a final summary meeting is held at the end of the crop season where each cooperator attending summarizes his own cost with the assistance of the county agent and specialist. Comparisons are made to show variations in costs and the influence on costs of different methods of production. Each demonstrator then makes his record available to the county agent who, assisted by the farm-management and crop or livestock specialists, summarizes and analyzes the figures for the county and returns reports with original costs to all demonstrators.

Project 4. Two rather distinct phases are included in the plan of carrying out the economic information work in Ohio. The first of these is furnishing an economic background of price and production changes for special commodities so that farmers can more fully understand and apply the timely information which is made available to them throughout the year. A series of leaflets giving facts about the prices of different products is used as a basis for this phase of work, and poultry, hog, and potato-situation meetings are held by the farm-management specialists. At the poultry meeting, the chief topics of discussion were: (1) The distribution of the poultry industry throughout the United States; (2) the trends in egg and poultry production; (3) the variations in egg and poultry prices from year to year; (4) seasonal price changes; (5) the effect of large or small cold-storage holdings; and (6) the position of Ohio as an egg-producing State. Two leaflets of the "Facts" series were used in these meetings, one based on poultry-production trends and the other on facts about egg and poultry prices. In the hog-situation meetings which were held primarily in the western part of the State where hogs are an important source of income, the discussion was based on: (1) Yearly variations in prices; (2) hog-price cycles; (3) seasonal price and receipt variations; (4) corn-hog ratios; (5) variations in cost of production because of changes in the number of brood sows from year to year; and (6) the present hog outlook. A leaflet entitled "Facts about Hog Prices" was used in these meetings. In this series of situation meetings, the complete cost-account data are always used where desirable, and an effort is made to combine the economic information with good farm-management practices. The leaflets in the facts series are used by the vocational agricultural schools quite extensively in the class rooms and in their part-time courses.

The second phase of this work is the furnishing of timely economic information and outlook material at certain designated times throughout the year. This is done by means of printed leaflets, radio talks, and news articles. A leaflet entitled "Timely Economic Information for Ohio Farmers" has been issued monthly since February immediately after the monthly crop report or any other especially important information is available. Special numbers were issued following the June pig survey and the cattle feeding report in September. This leaflet is prepared primarily for farmers, and an effort is made to submit the material in a form that they can readily understand. In addition to the printed leaflet, a radio talk on some timely economic topic is given each Monday following the market report, and a stenciled copy of this report is sent to all county agents.

Results:

Project 1. During the past year, 104 beginners' accounting schools were held in 49 counties with an average attendance of 10 persons. Seventy-two summary schools were held in 40 counties, at which 472 farm records were summarized by the farmers themselves. It has been demonstrated that the information received and its effectiveness are much greater through the summary schools than where the records are summarized individually and then discussed in an open meeting or returned to the men individually. The total number of farm-account books distributed during the year was 12,439. As in the past, all these books have been printed by the Ohio Bankers' Association and are sold at 14 cents each, or the actual cost of printing. The excellent cooperation of the Bankers' Association has made the Ohio farm-account book a standard and practically the only one used in the State.

Project 2. Approximately 8,000 boys and girls took farm accounting as a regular part of their elementary school work during the past year. About 60 counties are now using this work in either the eighth grade or the seventh and eighth grades in part or all of their schools. In one county where the work has been given on alternate years since 1923, the county agent recently made the following statement: "This is the best supplementary work I have ever obtained, and it fits in well with our agricultural course as it is now taught. It is not necessary for any one from your department to meet with our teachers to explain this work, as they consider it a part of their regular courses here the same as any other subject. Whenever you obtain any more material of this kind which is as interesting and instructive as this, we will be ready to use it."

Project 3. The keeping of individual crop or livestock enterprise-cost records did not receive major emphasis during the past year. Forty-two men kept records on the cost of producing potatoes, and a group of 23 men in northwestern Ohio kept a similar record on sugar-beet production costs. Four cost-account summary schools were held with the potato producers who kept records in northeastern Ohio, and according to present plans, this work will be extended considerably during the coming year. Potato acreage is increasing, and the individual enterprise-cost study seems especially adapted to the situation. No summary school was held for the sugar-beet cost men, but the records were brought into the extension office for analysis and a complete report returned to the

Thirty dairy cost and management schools were held during the past year in the dairy sections of the State with an average attendance of 41 persons per session. Not only the cost of producing milk but especially the factors affecting the cost and the methods of lowering this cost were the chief points of discussion. Local data, either from cow-testing associations or dairy-marketing associations, were used where available to add local interest.

Project 4. Twelve numbers of the printed leaflet entitled "Timely Economic Information for Ohio Farmers" have been issued during the year. No effort has been made to increase the mailing list for this publication, but a statement is made in each issue that it will be sent to anyone on request. This statement has brought a considerable response, and the mailing list now numbers about 3,400 persons, of whom approximately half are county economic leaders. Forty-eight radio talks were broadcast and 82 news articles prepared for rural papers. Twenty-five hundred copies of the Ohio outlook report were distributed. Five portable exhibits were prepared and used at 34 county fairs. These exhibits featured eggs, potatoes, wool, and farm layout and emphasized the economy of higher production. Extra demand for the exhibit on efficiency in egg production made it necessary to prepare a duplicate. Fifty-one special lectures were given at business men's clubs and other miscellaneous meetings, the audiences totaling 8,257 persons. A bulletin was prepared showing methods and practices of successful farms in the corn-borer area of northwestern Ohio as a result of a cooperative study made during the past year with the Extension Service of the U. S. Department of Agriculture.

Oklahoma

December 1, 1927, to November 30, 1928.

T. S. Thorfinnson.

Projects:

1. Farm accounting.
2. Dissemination of timely economic information.
3. Landlord-tenant work.

Methods:

Project 1. New demonstrators in 1928 were given instruction in farm-account schools. Summary schools were held in counties where the records had been completed, and the demonstrators were assisted in making brief summaries of their business showing the farm income for the year. The books were then taken to the college in order to make more detailed summaries and analyses during the winter months. During the summer months all counties in which farm accounting was being carried on were visited and as many personal farm visits made as time would permit. A series of circular letters was sent to farm account demonstrators at intervals during the year for the purpose of keeping up their interest in the records. In one district of the State a farm-account school for county agents was held for the purpose of familiarizing the agents with this phase of the work. The Washington State farm-account book was used in some cases again this year, but practically all demonstrators were provided with the Oklahoma farm-account book. The demonstrators who have started for the new year have all been provided with the New Oklahoma book, and it now seems likely that this will be used in practically every case during the coming year.

In carrying on the work with juniors, a few demonstrators were enrolled among boys interested in keeping records on their fathers' farms. In order to further promote this work among juniors, the farm-inventory demonstration was successfully put on by a team of two boys in one county. The demonstration was used at various community meetings and also as part of the model club program put on by this county. This stunt was entitled "Going It Blind," the theme being that farmers who do not keep records are going it blind as far as knowing the details of their business is concerned.

Special credit is due the district agents for assistance in interesting county agents in farm-record keeping and for arranging a place for it on the county program. The county agents who undertook to carry on the work are to be especially commended for their excellent cooperation. Several county agents deserve special mention for initiative in expanding the farm-account work in their counties. Farmers already keeping accounts have been encouraged by county agents to interest their neighbors in taking up the work. This method originated in Alfalfa County where five farm records were completed in 1927. Each of the five cooperators interested a few of his neighbors with the result that 14 records were kept in the county in 1928, and approximately 25 demonstrators have been enrolled for 1929. The State club department has also rendered valuable assistance in connection with this work, and the director of extension has given it excellent support.

Project 2. In the dissemination of timely economic material, the ultimate goal is a general knowledge of economic facts concerning farm production in Oklahoma on the part of farmers, business men, bankers, and extension workers in general. Monthly radio talks are broadcast dealing with the situation in regard to the principal crops and livestock raised in the State, and outlook meetings are held in various communities for the purpose of introducing the work to county agents and farmers. The subject matter presented at the meetings is illustrated with charts, and every effort is made to have the interpretations simple and easily understood. In counties where outlook meetings were held during the year, the county agents have provided excellent cooperation in insuring an audience of the highest possible type of farmers. Practically all material used has been obtained from the Bureau of Agricultural Economics at Washington, D. C., and many charts issued by that bureau were used very successfully in the meetings.

Project 3. On account of lack of definite and comprehensive statistics bearing on the landlord-tenant situation in Oklahoma, the failure of landlords and tenants to realize the importance of the problem, and the need for a set of contract forms to cover common kinds of rental, it was decided to prepare rent-contract forms and hold landlord-tenant meetings in eight counties. A banquet was planned for landlords and business men for the purpose of interesting them in the project and obtaining their support, the banquet to be followed by an all-day meeting with program as follows:

- 9:30 to 10:00 a.m. General meeting of landlords and tenants. Explain purpose of meeting. Direct tenants to their place of meeting and landlords to theirs.
1. Inspirational talk -- 15 minutes.
 2. Statistics on tenancy in Oklahoma -- 15 minutes.

10:00 to 11:00	Discuss contract with general meeting.
11:00 to 12:00	Separate meeting of landlords and tenants at each of which the crop-share contract is discussed. Tenants appoint a committee of three. Landlords appoint a committee of three.
12:00 to 2:00 p.m.	Joint committee (landlords and tenants) withdraws, eats lunch, and meets to agree on any disputed points in the contract. They make any revisions necessary to satisfy both parties.
	General assembly is served with lunch in assembly hall, and the city furnishes some form of light entertainment to keep the crowd busy. An inspirational talk on the landlord-tenant situation might be given by someone.
2:00 to 3:30	Committee presents report to the group indicating suggested revisions in the contract. County agent asks for volunteers for landlord-tenant demonstrators, who will use the contract and keep a set of farm accounts so as to check up on the fairness of the terms. Takes names and addresses and makes list of such demonstrators. (Might have landlord-tenant committee a permanent organization in the county to promote better landlord-tenant relations.)

The meetings were promoted in cooperation with the county agent who arranged for the place of meeting and issued advance notices. Several district agents, the assistant director of extension, and the personnel of the local department of agricultural economics assisted very materially with the preparation of the contract form, and the director of extension, being especially interested in this phase of the work, has done more than any other member of the extension force to promote the project.

Results:

Project 1. The goals set for the past year have been reached with the exception of the work of summarizing records which is not yet complete but will be finished in due time. Less work was done with juniors than was anticipated, but the work with adults was conducted on a larger scale than the original program called for. The goal set was successful farm-account enterprise in 31 counties, and the result was successful farm-account enterprise in 44 counties which are scattered over the four districts of the State. Approximately 400 farm-account demonstrators were enrolled at the beginning of the year, and at least 150 records will be completed for tabulation in the State office. The percentage of completion is not as high as it ought to be, and an effort will be made to improve on that point during the coming year. The records for 1927 were summarized during March and April of 1928 and the results published in Extension Circular No. 250, entitled "What Oklahoma Farm-Account Records Show." This circular is being used to help promote record keeping among farmers. As only 37 individual records are included in the summaries, the data obtained has no particular significance from a research standpoint, and the circular is not intended as a research publication. The number of farm-account books distributed during the year was 561.

Project 2. In the dissemination of timely economic information a radio talk was broadcast monthly according to schedule, but the monthly periodical on the agricultural situation in Oklahoma was temporarily discontinued because of shortage of funds after the preparation of only one or two issues. Outlook meetings were held in six counties, and the material presented was very well received. The farmers in every case expressed a desire to have the meetings repeated next year. As a result of the meetings, county agents showed an increased interest and have paved the way for a series of outlook meetings to be held in January and February of the coming year.

Project 3. Landlord-tenant work was started in three counties during the year, and one rent contract was compiled and printed, "The Renewable Crop Share Contract." More time will be spent on this work during the coming year. Additional contracts will be completed and more landlord-tenant conferences will be held in the Cotton Belt.

Oregon

December 1, 1927, to November 30, 1928,
Ralph S. Besse.

Project: Farm organization.

Methods: The outstanding farm-management problem in Oregon is that of farm organization. The majority of Oregon farmers are not prosperous because their farms are improperly organized and have too small a volume of business. Most farms in the State need to be organized and placed on a business basis to make it physically and economically possible for them to produce a profit and maintain a reasonably satisfactory standard of living. This touches all types of farming and every section of the State. A solution of the problem may be found through proper selection of enterprises, development of larger volume of business adoption of low-cost practices, and a wider use of business methods in managing the farm, also the development of profitable side lines in one-crop areas to lessen the risk of crop failures and to provide family living and current expenses during years of poor crops.

In central Oregon (Crook and Deschutes Counties), a new district where agriculture is still in the development stage, irrigation costs are high, and much of the land is unimproved. The farms are generally small with poor improvement, and low incomes prevail with the resultant low standard of living. In order to teach the farmers in this area how to reorganize their farms and to outline conditions under which farming may be expected to succeed in the district, two methods have been used -- farm surveys and farm-record keeping. A survey of 49 farms was made in 1927 by the Oregon Experiment Station, and a mimeographed report prepared by the extension economist. This report was entitled, "Some Suggestions for Successful Farming on Irrigated Farms in Central Oregon." It clearly set forth the principal elements of successful farming, cited specific illustrations from six successful farms of different types, detailed reasons for success on those farms, and showed in chart and graphic form how the farmer's income is affected by size of business, crop yield, per cent of land farmed, livestock returns, and efficient use of labor. The strong and weak points of

each farm business were outlined and specific suggestions given for strengthening the business. A list of adapted enterprise combinations suitable to the various types of farming in the district was suggested. Production standards were outlined and the economic advantages of farm accounting explained. Five hundred copies of this report were placed directly in the hands of central Oregon farmers, and several news items were written outlining the facts contained in it. Eleven meetings were conducted with 346 farmers in attendance, at which time the report was distributed, and the extension economist, using prepared charts, pointed out methods followed by successful farmers in the district. In the promotion of farm-record keeping, five farm-account schools were held in the two counties and 50 farmers taught to take an inventory of real estate, machinery, livestock, feed, and supplies, also how to record receipts and expenses. During the year, the extension economist and county agent visited each of the men on their farms on two occasions in addition to personal interviews by the county agent alone. The plan of farming was discussed, the farm record checked, and suggestions made in some instances for improving the farm organization. In April and August, follow-up letters were sent by the extension specialist to the cooperators emphasizing the importance of completing the records.

In the Umatilla area (Umatilla and Crook Counties) several hundred farms are located on poor, sandy soil, irrigated under a Federal project. Much of this land never should have been irrigated for farming purposes, but it has been settled and improved, and the farmers who are established there are attempting to make a living. The farms are small, improvements inadequate, farm incomes low, and standards of living unsatisfactory. A tendency predominates to shift from one enterprise to another in the hope that incomes may be increased, and the farmers in the district are having a struggle to make a living. The work was carried on in this area by practical demonstrations on individual farms, farm accounting, and a farm-organization tour. Seven average farms were selected in different sections of the area, the situation studied on each one, a written plan submitted to the respective operators and their signatures obtained to an agreement to follow out the suggested plan during the year. In each instance an outline was made of the organization of the farm for 1927, including utilization of land, capital invested, farm receipts and expenses, farm income, and labor income. An analysis of the business for the year was made, as to number and kind of livestock kept and crops raised and volume of business and expense. Strong and weak points in the business were pointed out and changes suggested for 1928. In addition to the work with the seven demonstration farms, farm-account schools were held. The extension specialist and county agent visited each cooperator twice during the year, and two letters were sent to him. A farm-organization tour was conducted, making stops at five individual farms and the branch experiment station.

In the Willamette Valley (Polk, Clackamas, and Lane Counties) the average farm is poorly organized and needs reorganizing. Some are over-capitalized, and others have too little capital for efficient operation. Incomes are generally low and the volume of business too small. Many farmers have low standards of living, and there is an evident lack of the use of business methods. By means of farm accounting, enterprise-efficiency studies, and a farm-organization survey, an effort has been made to focus the farmer's attention on the necessity for

better organization of the farm and the advisability of adopting better business methods. The work in farm accounting was conducted among farmers in the same manner as in the other districts, and the same utilization will be made of the completed records. It is also conducted with junior clubs for the purpose of teaching boys of from 14 to 18 years of age how to keep a simple farm account and analyze it, and to interest them in the business side of farming. The members of the junior clubs keep records of their parents' farm business, including an inventory at the beginning and end of the year, a record of receipts and expenses, and a summarization of the books at the close of the period. Enterprise-efficiency work was carried on with poultry farmers and prune and pear growers, and a farm-organization survey was made in Lane County, covering 100 farms of various types. After these records are summarized a report will be issued, detailing the conditions under which farming may be expected to succeed in that district.

Results: Only one-half of the time of one man is devoted to extension work in farm management. More contacts have been made with individual farmers, and the essential elements of success in farming from the standpoint of farm management have been extended further than at any time in the past. As a result of the work in Central Oregon, 25 farmers completed their records for the year. Some of the cooperators who started the work and later discontinued it have indicated their intention to undertake it again next year. Summaries will be returned to each cooperator, and he will be furnished with all necessary information taken from his own record to enable him to reorganize his farm and place it on a sound business basis.

In the Umatilla area, 47 farmers were taught at farm-account schools how to make inventories and keep records, and 22 of them completed their records in good condition.

In the Willamette Valley, 28 farmers were instructed in farm accounting at two farm-account schools. Fourteen of them completed their records which will be summarized and used in the same manner as those in the other areas. Efficiency in poultry-farm management was discussed at six meetings attended by 200 persons. The organization of the prune farm was discussed at two meetings covering the prune enterprise attended by 150 persons. Several conferences were held with pear growers relative to efficiency practices in pear production and in regard to methods of keeping records on the pear farm. Individual reports were sent to 50 pear growers in the Medford district to enable them to compare their individual costs with the average for the district.

Miscellaneous: At the request of the superintendent, a system of agricultural-record keeping was installed at the State farm house, an institution in Linn County. A radio talk entitled "Outstanding Farm-Management Problems of Oregon" was broadcast. Four hundred and two farm-account books were distributed, 128 definitely started, 61 completed, and 128 inventories taken. One hundred farm-organization survey records were taken.

Pennsylvania

January 1 to December 31, 1928,
Earle L. Moffitt and M. J. Armes.

- Projects: 1. Farm accounts.
2. Enterprise costs.

Results:

Project 1. The total number of farm-account books distributed in 1928 was 838. Of that number, 236 books were summarized and an analysis made either in the central office or in the county. There appears to be more interest on the part of the farmers in having their accounts analyzed at the end of the year which explains the increase in the number of summaries requested. Thirteen farm-account groups were started in 11 counties, and these groups were visited a number of times for the purpose of checking and giving what assistance was necessary. In several counties where the number of account books was sufficiently large to make it possible, a county summary was made and a brief report written on the work and returned to the farmer along with his individual analysis.

Project 2. The interest of Pennsylvania farmers seems to center on the cost of production of individual products, what these costs mean, and how they may benefit the farmer. They have heard much in the past few years regarding higher yields per acre and per individual of livestock and are wondering whether these higher yields really mean any more income in the pocket of the farmer at the end of the year. They are of the opinion that increased yields have been obtained at a greater cost in improved seed, care, and fertilization and question whether or not the extra expenditure has been worth while. These questions and doubts are the result of a lack of definite knowledge of costs per unit with varying yield, and farmers have become more interested in project costs.

Enterprise-cost work in poultry and egg production is increasing in interest, and during the year, in cooperation with the poultry extension specialists, 121 complete poultry books were obtained from 14 counties. In October and November, a larger number of poultry accounts were started for the current year.

Thirty record books on the cost of beef production were completed in Lancaster County and one in Cumberland County. A summary was made of the Lancaster County books, and the book from Cumberland County was totaled and analyzed and returned to the owner. Of the six years' work shown in the summary, the last seemed to be about the best, as the average profit per steer was \$13.41, which is considerably higher than in any of the other years.

Forty-three farmers in five counties kept cost records on potato production which makes a continuous record on potato costs for seven years, and the costs per acre have continually mounted until now they are about 50 per cent greater than in 1921. However, the yield per acre has increased in about the same proportion, so that the cost per bushel has remained approximately the same.

Records were kept by 28 Lancaster County farmers on the cost of producing little pigs to weaning age. Sixteen of these farmers kept records on the fall

litter of 1927 and 12 on the spring litter of 1928. This makes 14 consecutive litters upon which cost records have been kept for a period of eight years, a period long enough to cover almost all kinds of conditions, so that the averages are very valuable and show true costs.

During the year, about 100 record blanks were placed with farmers in Erie County for obtaining the cost of producing grapes. Nine blanks were returned, but only six of them were sufficiently complete to summarize. The information from these records was used before the hearing of the Interstate Commerce Commission held in the district on freight rates.

In cooperation with the swine extension specialist, about 10 days were spent in starting complete records on the hog project. Assistance was given in taking the inventories and starting the records. This work will not be completed until February and March of next year at which time the books will be collected and summarized.

About one month of one man's time was spent in summarizing the figures on the cost of producing milk. This work is not quite half done and will be completed during the next year. The summary so far in milk costs covers 1,705 herds and 21,539 cows over a period of 11 years.

Miscellaneous: Census statistics were summarized during the year for use in meetings and a better knowledge of existing agricultural conditions. The figures were a comparison of 1910, 1920, and 1925 figures. Eleven counties were summarized. Twelve farmers were assisted with lease contracts. This work has been somewhat difficult because of no up-to-date forms. However, a new bulletin is in the process of printing which will assist greatly in the work. Several days were devoted to the planning and setting up with appropriate labels and signs a farm-management exhibit at the industrial fair in Cambria County. The exhibit portrayed an average farm for the county with buildings and complete rotation. Local topography was duplicated as nearly as possible, and all fields had crops growing in them. The exhibit was also displayed at the State farm products show.

Tennessee

July 1 to November 30, 1928,
J. C. McAmis and R. M. Murphy.

Projects: 1. Farm organization through accounts.
2. Tennessee pasture and hay plan.

Methods and Results:

Project 1. The need has previously been suggested of changing the Tennessee farm-production program in harmony with changing economic conditions, and recently there has been a period of fluctuating demand and prices accompanied by generally high production costs and increasing competition from other areas. Farmers have made some changes in their acreage of crops and numbers and kinds of livestock from season to season in response to decided price changes, but these shifts have been made on the basis of prices at planting and breeding time

rather than upon the probable prices at harvest time. They have been in the wrong direction more often than not. Any adjustments, whether long-time or temporary, involve the whole question of relationship of one enterprise to another and, therefore, the farm business as a whole. They involve equally the whole production program of the extension service and demand a correct view of prospective economic conditions such as trends in production, consumption, prices, costs, etc., on the one hand and on the other a knowledge of the types of farming and the essential factors of farm systems in different areas of the State in order to plan a program for an individual farm or for extension work.

Through the aid of the Bureau of Agricultural Economics at Washington a fair knowledge of the national economic trends has been gained, and it is thought that, with the help of other members of the staff, a sufficient background of general facts is available to develop at least an outline of a State economic program containing the main essentials of successful farm practice in relation to the national outlook. This is a problem in which all members of the extension force are concerned, and after several conferences of the college and extension headquarters force a joint program was agreed upon and presented to county agents at their annual meeting in 1927, the farm-management specialists to take the lead in filling in the details in cooperation with county agents and farmers throughout the State.

The program so far developed is based upon the national and regional agricultural outlook and a general knowledge of the agriculture of the State. There is, however, a vast difference in the details of different types of farming in the State. More complete information of a local nature is needed about the farm business before the regional and county programs can be supplied. For this purpose, 20 Washington County farmers were started on keeping a record of their farm business in 1927, and 16 of the records were completed and summarized to show the main difference between the organization of the most profitable farms and those making the least profit. Fourteen of the Washington County cooperators attended a meeting early in January and began their 1928 records. During January and February, 106 farmers were started with accounts in eight other counties.

Nearly all the account cooperators have been visited by the county agent and specialist, and about half of them had their records up to date. A second visit has been made in some cases and the work found much nearer completion than on the earlier visit. It is planned to visit all the counties carrying the project during January, to start new records and to collect and check the old ones for a study of the strong and weak points of the farm business. The old records will be returned at a meeting in each county and the results and their application to the farms of the members of the group and to an extension program for the county discussed.

Project 2. A careful study of Tennessee agriculture in relation to the present economic conditions and to the long-time outlook immediately suggests the importance of pastures. In periods of relatively low prices and high production costs, farm enterprises can survive profitably only where conditions are most favorable. Because of the character of the land and size of farms, Tennessee is not as well adapted to the production of grain with modern equipment as is the Grain Belt, and recent developments in the western part of the Cotton Belt indicate increasing competition in Tennessee's chief cash crop. The demand for

Tennessee dark fired export tobacco is growing less and less each year, partly because of a change in the habits of users and partly because of increasing production abroad. These crops should continue to be grown but only under most favored conditions and on a restricted acreage. Labor prices are likely to continue at a relatively high level. If industrial expansion in the State continues at its present rate, farmers will meet increasing competition from that source for hired and tenant labor. With high labor prices, purchased materials will likely remain at a relatively high level. Labor is the greatest single item in the cost of growing crops, while pastures require the use of less labor and materials than any farm crop, fencing being the chief item of expense. For some time, crop prices have been relatively lower than livestock prices, particularly those kinds of livestock capable of making the maximum use of pastures. The industrial development in the South is a favorable factor in the demand outlook for livestock and livestock products. County agents' reports show ample evidence that high-producing pastures can be developed generally in Tennessee at a minimum of expense.

Here then is the major extension problem: (1) To get this area of 5,000,000 acres of land now in pasture to producing most efficiently and to add to it two or three million acres of idle and crop land that can not be made to produce crops profitably and which is too valuable to be allowed to grow up to timber; (2) to properly adjust the livestock and acreage of other crops to the pasture program. The production of legume hay to support the livestock is of next importance. This is a problem in which livestock husbandry, forestry, and agronomy specialists are equally concerned. Therefore, a joint project was worked out in agreement with them and presented to the county agents at their annual meeting in December, 1927. The agronomy specialists were made responsible for the subject matter, and offered the Tennessee pasture and hay plan as a permanent project. Other specialists were to promote the use of it in connection with all work in their respective lines. The plan has been discussed at all county agents' and farmers' meetings visited and all meetings attended, and assistance has been given in starting pasture and hay demonstrations on 25 farms. Some assistance was also given county agents in making exhibits on pastures at the larger fairs. There is no doubt that the Extension force as a whole has made more progress this year in this work than in any previous year. There is an increasing interest shown by the farmers in requests for information. Progress, however, has been slow in comparison with that of other projects because of the time required in getting financial returns. Pastures and alfalfa meadows are not made in a season, and nearly one-half the land in the State is operated by tenants who make plans for only one season at a time.

Miscellaneous: Considerable miscellaneous work has been handled during the year. The specialist acted as secretary for the East Tennessee farmers' convention with the responsibility of planning the program for its annual meeting in May. There has been much office work in connection with rural engineering, entomology, and plant pathology in addition to the work in agronomy and farm management. In co-operation with other specialists and representatives of the Federal Bureau of Economics, an outlook statement of crop and livestock prospects was prepared and sent to county agents, newspapers, and selected farmers. An effort was made to point out the main facts of prospective production and demand which would affect prices at harvest time. This statement was intended as a guide to farmers in

planning their future production plans. It was well circulated and interest was shown in it in all parts of the State.

Virginia

December 1, 1927, to November 30, 1928.

C. L. Pickard and W. J. Nuckolls, Jr.

Project: Improvement of Farm-Management Practices.

Methods: This project is carried on by means of farm accounts, farm-management exhibits at fairs, the dissemination of timely economic information among farmers, and the reorganization of farms in the tobacco belt. In the farm-account work during 1928, more publicity was used, and prizes were offered for the best account book. One feature of the publicity was a farm-accounting poster printed on cardboard and distributed to county agents in counties where farm-accounting demonstrations were to be held. The State Bankers' Association, through its agricultural committee, offered \$100 in prizes for the best-kept farm-account books in Virginia. Any farmer in the State is eligible to receive one of the prizes if he sends his completed book to the extension division at Blacksburg at the end of 1928 and before March, 1929. The first prize is \$50, the second \$25, the third \$15, and the fourth \$10. The prizes will be awarded by a committee which will judge the books according to the way they are kept and used. The fact that a low profit has been made will not be a handicap. Judging will be done in accordance with the following score: Accuracy 20 points, completeness 20 points, appearance 20 points, suggested changes in book 25 points, and other uses made of the book 15 points. There can be no doubt that the prizes offered had a stimulating effect on the keeping of farm accounts. For example, during the month of February, 16 farm-accounting demonstrations were held in 10 counties with a total attendance of 285. In addition, more than 77 requests for farm-account books were received by mail. Throughout the season there were 343 farm-account books distributed from the extension office compared with 167 books distributed in 1927. The interest and material assistance contributed by the State Bankers' Association toward the advancement of State agricultural prosperity through farm accounting is sincerely appreciated.

The farm-account book which has been used for the past two years has been revised and is now in the hands of the printer. The revision includes all the valuable suggestions made during the past two years for the improvement of the present account book and continues the policy of providing farmers with the simplest and most usable book consistent with accuracy and completeness.

For the purpose of influencing farmers to improve their farm management, exhibits were made at fairs showing how the most successful farmers in their own counties are making money from their farms. The importance of the proper amount of high-producing livestock, high crop yields, and a balanced farming system in the realization of satisfactory net farm earnings was emphasized.

Twenty cooperating farmers in Charlotte County were visited during March to determine the extent to which they had changed their farming business as a result of the recommendations made in 1925. The increased use of lime, legumes, and livestock was conspicuous, and the farmers seemed well pleased with their improved prosperity. In September, photographs illustrating the changes being

made on these farms were obtained with the assistance of a photographer loaned by the Federal Extension Service. These photographs showed both the methods and results obtained and will be used to illustrate an extension circular which is now in manuscript form. This 24-page circular is an attempt to popularize, largely by means of pictures, the work which was started in 1925 on these 20 demonstration farms.

Results: The 343 farm-account books distributed to individual farmers during 1928 showed a gain of 105 per cent over 1927, and 32 farm-accounting demonstrations to 406 farmers compared with 25 demonstrations to 313 farmers last year. Thirty-seven completed and 100 new account books were audited during April and May. These accounts showed variations in the amount earned as pay for the farmers' own time from as low as minus \$375 to as high as \$1,600. Most of the farmers earned between \$500 and \$1,000. A comparative efficiency statement was sent to each man showing the actual figures from 22 completed farm accounts for the year 1927 and including the following factors: Operator's earnings, corn yield per acre, wheat yield per acre, hay yield per acre, pigs weaned per sow, lambs weaned per ewe, eggs per hen, pounds of milk per cow, farm acres, months of labor, gross income, and home-used products.

The results of farm-management research in Augusta and Rockingham Counties were made available to dairy farmers in those two counties. During December, charts and motion pictures setting forth the principal findings of this investigation were presented at 11 meetings and the success of the best dairy farms discussed.

Farm-management exhibits were demonstrated at 12 fairs, each exhibit setting forth the system of farming used by a successful farmer in the county where it was shown. Twelve exhibits shown this year compared with eight shown last year. In addition, two of these model-farm exhibits were reproduced for the second time at the State fair by the county agents in connection with their county booths. Probably 15,000 farmers were reached by means of these exhibits at the county fairs during the year.

As a result of the diversification recommendations made to the Charlotte County farmers, one or two of them have found it advisable to entirely discontinue the growing of tobacco. Nearly all are keeping more poultry, milk cows, hogs, or sheep. In view of the persistent decline in dark-tobacco markets, these demonstrations are having a pronounced effect upon the farmers in that area. The results on some of the more successful demonstration farms were printed in the October issue of the "Extension Division News," perhaps the most significant statement being as follows: "On each of the farms studied, where changes were made in the farming system, the farm income in 1927 was larger than in 1923, the average increase being 40 per cent." Another significant statement is this: "On farms developing two or more sources of income from livestock, operators' earnings increased from 10 to 90 per cent, averaging a 30 per cent increase from 1922 to 1927. On these farms at least two and occasionally three sources of income have been developed from livestock.* In another case a farmer who produced 12 tons of hay from 10 acres in 1922 produced 40 tons of hay on 20 acres in 1927, largely as a result of an increase in the dairy enterprise on his farm.

Annual and monthly outlook reports were issued and mailed to 50,000 farmers. These reports were discussed at 30 meetings of bankers, extension agents, and farmers. Many individual farm-lease contracts were prepared for landlords.

Washington
November 1, 1927, to October 31, 1928,
R. M. Turner.

Project: Farm organization and management.

Methods and Results: Farm-management work is closely related to all other projects in agriculture, and the closest cooperation is held with other specialists who are affected by a certain project. There are jointly signed projects with dairy, poultry, soils and crops, and land-clearing economics. During the year, an effort has been made to get a large portion of the farm-management work shifted to the county agents who will be trained by the specialist. This has involved work on the part of the agent in taking records, returning analyses to farmers, and holding meetings with farmers without the help or presence of the specialist. Seven of the county agents have adopted this point of view, and during the year did record work themselves or held farm-management meetings. One agent unaided put on a demonstration in the use of stickless slings used in haying.

On account of the years of concentrated work by specialists on their particular projects, farming has been thought of as a poultry or a dairy business when really a large number of farmers carry on two or more major lines of activity. Some agency or project was needed to correlate these major activities on farms and in county extension programs, and the farm-organization survey is doing this in an effective manner. Farm surveys were made in six counties, and a report of each survey was mimeographed and distributed by the county agent to a list of farmers. The county agents made all of the local arrangements, worked with the specialist and advised with him as to general analysis, distributed bulletins, and wrote and sent out publicity articles to papers.

Other methods of teaching the subject matter are farm accounts and special poultry accounts. A personal visit is made to the farm by the specialist or agent or both and the record transferred to a field notebook. Poultry records are sent in by mail exclusively. All records are summarized by the specialist in the central office and the analysis mimeographed. An individual analysis is returned to each farmer. Meetings are then held to take the results of the study back to all of the farmers in the county. The material is illustrated by the use of charts and slides. Tours and picnics are used widely in summer, as splendid demonstrations are available on the farms. The support of farm records makes the demonstrations effective. Schools are used, especially in poultry, dairy, and berry work in conjunction with the other specialists affected. A few farm-management schools have been held to teach subject matter, but generally it seems better to combine the work with that of the other specialists. Farm-management information gained in the various surveys and from the outlook material was presented at 13 poultry and dairy schools during the year. These schools were not primarily farm-management schools, but the program by the farm-management specialist was given to supplement the dairy or poultry program and involved the management problems on these subjects. The schools were from one to three days

in length, and the specialist used charts, lantern slides, and bulletins in presenting the subject matter.

Work on cost of production was done in three counties, and a study of the cost of grape production was made on 18 Mason County farms. Work is under way with 12 Walla Walla County cooperators on the cost of producing wheat, and 20 Franklin County cooperators are keeping cost records on truck crops such as early potatoes, cantaloupes, and strawberries. The extension economist cooperated with the livestock specialist in obtaining 20 records on the cost of producing lambs and wool-flock conditions. These reports were summarized by the livestock specialist.

The extension economist has published 10 monthly outlook reports on major crops of the State. These reports have been sent to 140 daily or weekly papers where they have been given prominent space. The importance of adjusting the potato crop was widely urged in this publicity, with the result that the Washington potato farmers produced 4,385,000 fewer bushels of potatoes this year than last, but on account of the tremendous crop of potatoes in the United States, prices have been extremely low. Several articles were written by extension specialists urging farmers to grade potatoes and feed the low grade and culls to livestock.

The extension economist was appointed chairman of the Washington State Grange for the second year. The report on the cost of production of several crops was made to the committee, members of which assisted in writing a report on this work which was passed and commended by the master of the grange.

The demand is steadily increasing for farm-management work as county agents are becoming more familiar with it, and five counties are now on the waiting list for farm-organization surveys.

West Virginia
July 1 to December 31, 1928,
W. W. Armentrout.

Project: Supervision and assistance in planning farm operations around certain population centers of the State.

Methods and Results:

The object of this project is to help the rural people to adjust their production to existing market demands as revealed by releases from the U. S. Department of Agriculture, crop and market reports, data on intentions to plant, local market surveys by the West Virginia Agricultural Experiment Station, and other authoritative sources. If interpreted liberally, this project would include almost any phase of farm economics, and the first problem was to begin work along some definite line. Some time was spent in consultation with the director of extension and staff members, outlining the possibilities and procedures of the project and, as time and staff is limited, the specialist devoting only one-fourth of his time to extension work, deciding on the best things to do first.

West Virginia has some economic problems peculiar to itself. In practically no farm commodity is it self-sufficing. It exports some farm products, but in return large quantities of food products are shipped in from other sections. The many small isolated mining towns in the State offer markets for farm products which, because of their isolation, are not greatly affected by marketing conditions in other parts of the country. Formerly, our extension program has been built mainly around the small farm community and the small industrial community, but the recent extensive development of our State road system and improved means of transportation have changed the situation, and now the economic forces are at work in larger communities, and both agricultural and industrial interests must be made to see the need for readjustment. This change has been extensive and quite rapid.

The attention of the entire extension staff was called to the changes taking place and the need for planning economic programs with reference to a larger area than was formerly included. Considerable time has been devoted to discussion of this problem with the extension group, and early in August a meeting of members of the extension staff was devoted to a discussion of the project. It was also discussed at length at a county agents' meeting at Jackson's Mill during one week in October.

For some years, the use of the community score card has been found very effective in helping the people of the small communities to discover and solve many of their economic and social problems. The score card was revised to emphasize the larger community idea and will be used as one of the main entering wedges for more substantial follow-up work. A trade-area map dividing West Virginia into its existing economic and trade areas has been prepared. It is not certain that the area lines drawn correspond with the limits of the economic forces at work in those areas, but the best information available indicated that work might be started on such a basis. Work has been started in the Terra Alta area in Preston County. This county has been mapped as to areas; preliminary meetings have been held and other meetings arranged for, and the county agent has made his plans conform with the new activity in his county. A man trained in economics has been employed to spend about four months assisting with the necessary follow-up work. Plans are also under way for holding economic conferences in the eastern Panhandle area and making definite use of the outlook material issued by the Bureau of Agricultural Economics. One meeting has already been held and the possibilities of the orchardists using outlook material discussed by a representative from that bureau. Plans are also in progress for making the State crop reports more valuable to West Virginia farmers.

In the task of adjusting production to trends and market needs, work is carried on very closely with the cooperative livestock shipping associations of the State with the idea that the farmer may increase his income by patronizing them and may better adjust his production to market demands because the pulse of the market is transmitted directly to him. Each man is paid what his stock brings on the market, less expense. When sold to the local shipper, the price received by the individual farmer may not register market conditions at all. In this connection, as a starting point, we have audited the accounts of 16 county cooperative livestock shipping associations. The purpose of this auditing has been threefold: (1) To see that each shipper gets the market price for his livestock; (2) to help the local managers interpret the market returns so that they

may pass on to the producer an interpretation of the demands as to grade and quality, and (3) to help these associations operate on a business basis.

The experiment station is closely related to this extension project. An experiment station project is now under way dealing with the reorganization of livestock farms in the light of newer economic developments, another dealing with the market requirements for timber products, and a third dealing with the production and marketing of apples. Upon completion of these projects, the information will be passed on to the producers.

